



Renfrewshire Valuation Joint Board

Notice of Meeting and Agenda Renfrewshire Valuation Joint Board.

Date	Time	Venue
Friday, 29 May 2020	14:00	Remotely by MS Teams ,

KENNETH GRAHAM
Clerk

Membership

Councillors Angela Convery, Annette Ireland, Charlie Gilbert and Paul O’Kane (East Renfrewshire Council); Councillors Graeme Brooks, Colin Jackson, Tommy McVey and Innes Nelson (Inverclyde Council); and Councillors Tom Begg, Jacqueline Cameron, Audrey Doig, Kenny MacLaren, Mags MacLaren, John McIntyre, Jim Sharkey and Andy Steel (Renfrewshire Council).

Councillor Audrey Doig (Convener): Councillor Paul O’Kane (Depute Convener)

Recording of Meeting

This meeting will be recorded for subsequent broadcast via the Joint Board's and Renfrewshire Council's internet sites. If you have any queries regarding this please contact Democratic Services on 0141618 7111. To find the recording please follow the link which will be attached to this agenda once the meeting has concluded.

Members of the Press and Public

Members of the press and public wishing information on this meeting please contact Elaine Currie , elaine.currie@renfrewshire.gov.uk.

Items of business

Apologies

Apologies from members.

Declarations of Interest

Members are asked to declare an interest in any item(s) on the agenda and to provide a brief explanation of the nature of the interest.

- | | | |
|-----------|---|------------------|
| 1 | Minute | 5 - 12 |
| | Minute of meeting of the Joint Board held on 28 February 2020. | |
| 2 | Covid-19 - Organisational Response | 13 - 16 |
| | Report by Assessor and Electoral Registration Officer. | |
| 3 | Distribution of Requisitions | 17 - 18 |
| | Report by Treasurer. | |
| 4 | Unaudited Annual Accounts 2019/20 | 19 - 56 |
| | Report by Treasurer. | |
| 5 | Remuneration of Elected Members Who Are Appointed
Conveners and Vice Conveners of Joint Boards | 57 - 58 |
| | Joint report by Clerk and Treasurer. | |
| 6 | Internal Audit Annual Report 2019/20 | 59 - 70 |
| | Report by Chief Auditor. | |
| 7 | Barclay Update / Service Review | 71 - 72 |
| | Report by Assessor and Electoral Registration Officer. | |
| 8 | Electoral Update | 73 - 76 |
| | Report by Assessor and Electoral Registration Officer. | |
| 9 | Strategic Service Plan 2018/21 - Annual Update | 77 - 96 |
| | Report by Assistant Assessor and Electoral Registration Officer. | |
| 10 | Performance Report | 97 - 104 |
| | Report by Assistant Assessor and Electoral Registration Officer. | |
| 11 | Non Domestic Appeals | 105 - 114 |
| | Report by Assistant Assessor and Electoral Registration Officer. | |

12 Date of Next Meeting

Note that the next meeting of the Joint Board will be held at 2.00 pm on 18 September 2020 in the offices of Inverclyde Council.



Renfrewshire Valuation Joint Board

Minute of Meeting Renfrewshire Valuation Joint Board.

Date	Time	Venue
Friday, 28 February 2020	14:00	Council Chambers (Renfrewshire), Council Headquarters, Renfrewshire House, Cotton Street, Paisley, PA1 1AN

Present

Councillor Angela Convery, Councillor Annette Ireland, Councillor Charlie Gilbert and Councillor Paul O'Kane (all East Renfrewshire Council); Councillor Graeme Brooks, Councillor Tommy McVey and Councillor Innes Nelson (all Inverclyde Council); and Councillor Tom Begg, Councillor Jacqueline Cameron, Councillor Audrey Doig, Councillor Kenny MacLaren, Councillor John McNaughtan (substitute for Councillor Mags MacLaren), Councillor John McIntyre, Councillor Jim Sharkey and Councillor Andy Steel (all Renfrewshire Council).

Chair

Councillor Audrey Doig, Convener, presided.

In Attendance

K Crawford, Assessor and Electoral Registration Officer, L Hendry, Assistant Assessor and Electoral Registration Officer, J Murgatroyd, Assistant Assessor and Electoral Registration Officer, and S Carlton, Principal Administrative Officer (all Renfrewshire Valuation Joint Board); A MacArthur, Head of Finance (for items 1 to 6 only), T McGowan, Senior Accountancy Assistant and E Currie, Senior Committee Services Officer (all Finance & Resources, Renfrewshire Council); and S Afzal, Auditor (Audit Scotland).

Apology

Councillor Mags MacLaren (Renfrewshire Council).

Declarations of Interest

There were no declarations of interest intimated prior to the commencement of the meeting.

1 Minute

There was submitted the Minute of the meeting of this Joint Board held on 22 November 2019.

DECIDED: That the Minute be approved.

2 Attendance at Joint Board Meetings

Under reference to item 2 of the Minute of the meeting of this Board held on 23 November 2018, there was submitted a report by the Clerk relative to attendance at Joint Board meetings.

The report intimated that the Joint Board's procedural standing orders stated that if a member does not go to any meetings of the board for 12 months, the clerk must tell the board (unless the board has given the member permission not to attend). If the board is not satisfied about why the member has failed to attend, it will tell that member's constituent authority so that they can consider ending the appointment of that member and appointing a replacement member.

Councillor Angela Convery, East Renfrewshire Council, last attended a meeting of the Joint Board on 23 November 2018.

DECIDED: That, as Councillor Convery was in attendance at the meeting, the report be noted.

3 Revenue Budget Monitoring

There was submitted a revenue budget monitoring report by the Treasurer in respect of the Joint Board for the period 1 April 2019 to 31 January 2020.

The report intimated that gross expenditure was currently £112,000 underspent compared to budget and that gross income was £59,000 over-recovered. The Joint Board was projected to contribute £66,000 to reserves by the end of the financial year and further detail was provided in section 4 of the report.

There had been no budget adjustments since the start of the financial year, however, the financial schedule reflected updated budget figures that included Barclay funding of £200,000.

DECIDED: That the report be noted.

4 Revenue Estimates 2020/21 to 2022/23

There was submitted a report by the Treasurer relative to the revenue estimates for the Joint Board including the requisition of constituent authorities for the financial year 2020/21 and indicative planning figures for 2021/22 and 2022/23.

The appendix to the report detailed the revenue estimates 2020/21 to 2022/23 for the Joint Board and the requisitions for constituent authorities were detailed in paragraph 6.4 of the report.

The report intimated that the financial environment in which the Joint Board and constituent authorities operated continued to be characterised by significant demand and cost pressures, compounded by reducing levels of government grant support. The Scottish Budget and local government settlement announced on 6 February 2020 again reflected a core revenue grant cut for local authorities and was for a single year only, adding some uncertainty to financial forecasts. However, it was recognised that over the medium-term, local government in Scotland was likely to face further contraction in available resources, relating predominantly to the provision of revenue grant from the Scottish Government. In this context, the Joint Board would continue to seek operational savings to ensure financial sustainability.

Following the introduction of Individual Electoral Registration (IER) in 2014/15, the Cabinet Office had provided funding for costs incurred as a result of additional duties undertaken during the lifetime of this Parliament. This funding would end on 31 March 2020 and the Joint Board would be expected to meet the costs of the annual canvass, estimated at £70,000 for 2020/21, from its core budget. With no obligation to repay unspent funding received to date, underspends of IER funding carried forward from previous years amounting to £76,000 would be transferred into revenue reserves at the end of 2019/20. This would be drawn down over the next three years to contribute to ongoing canvassing costs, which would now form part of the Joint Board's core activities.

The report provided information on the assumptions that the budget had been based on and a financial overview for the Joint Board.

As approved at the meeting of the Joint Board held on 18 February 2000, the allocation of the requisition across constituent authorities was based on the percentage proportions of GAE constituents in relation to council tax valuation, land valuation (NDR rateable subject numbers) and electoral registration as a proxy for the workload demand on the Assessor and Electoral Registration Officer in relation to each authority. There was now an anomalous position in Renfrewshire with the number of rateable subjects rising significantly due to a large self-storage facility, the only facility of this type in Scotland, securing authority based on an English court decision to classify each individual self-storage area as a rateable subject, adding around 3,000 additional subjects to Renfrewshire, an increase of approximately 55%.

This distortion was not reflective of the principle by which the original shares were agreed and the report proposed that while this position remained, the land valuation element of the requisition distribution agreed for 2019/20 remain in place with the other elements of council tax valuation and electoral registration being updated as per normal practice. The Treasurer would discuss a fair basis for future distribution which was not distorted by such exceptional issues with constituent authorities and submit further information to the next meeting of the Joint Board. The proposed basis for shares was detailed in the table in paragraph 6.2 of the report.

The proposed overall requisition level for constituent authorities was £2,278,570, a reduction of 1% on 2019/20 requisition levels. The individual requisition levels were detailed in the table in paragraph 6.3 of the report and these indicative figures represented planned requisition increases of 1.8% for 2021/22 and 2.5% for 2022/23. The total requisitions payable by constituent authorities, including the full pass-through of Barclay funding, was detailed in the table in paragraph 6.4 of the report.

DECIDED:

(a) That the 2020/21 revenue estimates, as detailed in the appendix to the report, be approved;

(b) That the total requisitions for constituent authorities, as detailed in paragraph 6.4 of the report, be approved;

(c) That the proposal to maintain each Council's share of the land valuation element of the distribution mechanism at 2019/20 levels as an interim position while a revised distribution method was developed, as outlined in paragraph 6.2 of the report, be approved and that it be noted that the Treasurer would submit a further report to the next meeting of the Joint Board to be held on 29 May 2020; and

(d) That the indicative estimates for 2021/22 and 2022/23 be noted.

5 Audit Scotland Annual Audit Plan 2019/20

There was submitted a report by the Treasurer relative to the annual audit plan 2019/20 for the Joint Board which outlined Audit Scotland's planned activities in their audit for the 2019/20 financial year, a copy of which was appended to the report.

The report intimated that, based on analysis of the risks facing the Joint Board, Audit Scotland had submitted an audit plan which outlined its approach to the audit of the Joint Board's 2019/20 annual accounts to assess whether the accounts provided a true and fair view of the Joint Board's financial position and also whether the accounts had been prepared in accordance with proper accounting practice, the 2019 Code of Practice on Local Authority Accounting in the UK.

The annual audit plan outlined the responsibilities of the Joint Board and of Audit Scotland; its assessment of key challenges and risks; the approach and timetable for completion of the audit; and included a section on Audit Risks which had been included in the audit plans of many bodies which Audit Scotland worked with. The inclusion of this section was not a reflection of any specific risk within the Joint Board.

DECIDED: That Audit Scotland's annual audit plan 2019/20 be noted.

6 Barclay Review Update

Under reference to item 8 of the Minute of the meeting of this Joint Board held on 22 November 2019, there was submitted a report by the Assessor and Electoral Registration Officer relative to developments and expenditure arising from the Barclay Review.

The report intimated that following final scrutiny, The Non-Domestic Rates (Scotland) Bill would be partially implemented in April 2020. The report provided detail on the six main Barclay recommendations reflected in Bill; recruitment and retention of staff; the IT Valuation System; and the internal Barclay Project Group.

It was noted that the recruitment and retention of staff was now becoming a serious issue which highlighted an underlying issue which had been exacerbated by the Barclay Review. The report sought authorisation for the Assessor and Electoral Registration Officer to review the current structure and report back to the Joint Board.

DECIDED: That the Assessor and Electoral Registration Officer be authorised to review the current staffing structure in order to address the recruitment issues and submit a report to the next meeting of the Joint Board.

7 Electoral Update

There was submitted a report by the Assessor and Electoral Registration Officer providing an update on electoral issues facing the Joint Board.

The report provided an update on the new Electoral Management System (EMS); the December UK Parliamentary General Election; the forthcoming changes to the annual canvass; publication of registers and elections.

The Convener and members of the Joint Board thanked all Joint Board staff for the work carried out in connection with the December UK Parliamentary General Election.

DECIDED: That the report be noted.

8 Performance Report

There was submitted a report by the Assistant Assessor and Assistant Electoral Registration Officer providing an update on the current performance and workload issues facing the Joint Board.

The report detailed the performance in Council Tax and non-domestic valuation against set targets. In relation to Council Tax valuation, for the period 1 April to 31 December 2019, it was noted that the addition of new houses to the Valuation List and the deletion of demolished houses remained a priority with the time taken to enter new houses into the Valuation (Council Tax) List exceeding the target of 95% within three months and narrowly missing the target of 99.50% within six months, by 0.15%.

The report also detailed the average number of days taken to add a house in each constituent authority area between 1 April and 31 December 2019 which exceeded the internal target of 38 days and also the number of deletions from the Valuation (Council Tax) List between 1 April and 31 December in 2018 and 2019 by constituent authority area.

The report set out the time taken to make statutory amendments to the Valuation Roll, excluding appeal settlements and amendments to the prescribed entries, between 1 April and 31 December 2019 by constituent authority area, which exceeded the targets of 80% to be actioned within three months and narrowly missing the target of 95% within six months, by 0.43%.

DECIDED: That the report be noted.

9 Non-domestic Appeals

There was submitted a report by the Assistant Assessor and Electoral Registration Officer advising on the appeal process and progress on disposal of revaluation appeals and running roll appeals received since the 2017 revaluation.

The report intimated that a five-yearly revaluation process had been introduced by The Valuation and Rating (Scotland) Act 1956 and this required the Assessor and Electoral Registration Officer to value, or revalue, all the lands and heritages in the valuation area. These valuations were totally fresh and need bear no relation to the value applied in the preceding seven years.

The revaluation brought with it a fresh right of appeal which had to be exercised within a six-month period starting from 1 April in the year of the revaluation or within six months of the date of issue of the Valuation Notice, whichever was later. These appeals must be disposed of within time limits prescribed in the Timetable Order which currently stated by the end of the third year following revaluation, this being 31 December 2020.

The report provided information in relation to negotiation of appeals; the Local Valuation Appeal Committee; revaluation appeals; the disposal of 2017 revaluation appeals; the disposal of running roll appeals; and the disposal of other outstanding appeals.

The appendix to the report detailed the number of appeals received, disposed of and outstanding by constituent authority and the Joint Board area as a whole as at 31 December 2019.

DECIDED: That the report be noted.

10 Corporate Risk Register

There was submitted a report by the Assistant Assessor and Electoral Registration Officer relative to the Joint Board's Corporate Risk Register, a copy of which was appended to the report.

The report intimated that the Corporate Risk Register had been reviewed in line with the Joint Board's agreed review cycle.

DECIDED: That the report be noted.

11 Trade Union Facility Time Policy

There was submitted a report by the Assistant Assessor and Electoral Registration Officer relative to the Joint Board's Trade Union Facility Time Policy, a copy of which was appended to the report.

DECIDED: That the Trade Union Facility Time Policy, as appended to the report, be approved.

12 Date of Next Meeting

DECIDED: That it be noted that the next meeting of the Joint Board would be held at 2.00 pm on 29 May 2020 in the offices of East Renfrewshire Council.

Valedictory

The Convener advised that this would be Shona Carlton's last Joint Board meeting before she retired at the end of March 2020 after almost 42 years' service. Shona had joined the Assessor's office as an Administrative Assistant and had worked her way up to the role of Principal Administrative Officer, a role she has held for more than 12 years. Shona is highly regarded by people both within and out with the organisation and will be missed.

The Convener thanked Shona for her contribution to the work of the Assessor's office and the Joint Board and wished her well in her retirement.



Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board

Meeting on: 29th May 2020

Subject: Covid19 Report - Organisational Response

Author: Assessor & Electoral Registration Officer

1. Introduction

This report is to provide members with a report on how the organisation met the Covid19 lockdown and the service levels maintained and delivered.

2. Background

Whilst the office moved into full lockdown on 23rd March any members of staff who fell into one of the vulnerable groups identified by government had already been sent home.

Prior to 23rd March, remote working was not facilitated within Renfrewshire Valuation Joint Board. Initially focus was on ensuring Senior Management Team, managers and all stakeholder focused means of contact were facilitated. Thereafter, within 4 weeks we managed to get 100% remote home working. This involved both our IT department and staff coming up with innovative solutions to connectivity issues and equipment capability.

3. Service Delivery

3.1 Non Domestic Valuation

Updates reflecting changes to the Valuation Roll have been processed and any necessary mail has been issued.

Enquiries regarding the Business Grants which the Government had offered to qualifying businesses were also able to be answered.

Appeal negotiations for the 2017 Revaluation continued, albeit at a considerably reduced pace as not all agents/ratepayers are in a position to carry out negotiations. We are in the fortunate position where we have approximately only 10% of these appeals outstanding. The remaining appeals will be cited/recited for courts from the Autumn going forward, as all remaining Revaluation appeals must be disposed of by 31st December this year under legislation.

3.2 Council Tax

Updates for new houses to be added to the Valuation List for Council Tax were also processed. However, until site visits are permitted there will be a limited number of new houses added, only those we already hold the required details for can be processed.

As there is no statutory disposal date in relation to Council Tax proposal/appeals, resources, prior to lock down, have been prioritised on ensuring we meet our statutory duties. One benefit of the current situation has been that we have managed to concentrate resources on reviewing all outstanding Council tax proposals/appeals.

Some of these will require an inspection before a definitive outcome can be made, therefore until lockdown restrictions are eased not all of these appeals can be finalised. The work that has been managed to be carried out so far has been very useful and has allowed staff to clear a large proportion of these appeals, allowing efforts to be concentrated on those appeals requiring an inspection when we return to the office.

3.3 Electoral

We have been very aware given the circumstances of lockdown that the purchase and successful implementation of our new Electoral Management System (EMS) has allowed us to continue delivering electoral services, it is fair to say without this system we would have struggled to continue any level of service given that our previous system was a bespoke one and did not lend itself to remote access.

Following lockdown we were about to produce the 1st April update to the Electoral Register and I am pleased to report we managed to do this remotely. It was particularly important to produce this update as it reflected the changes to Renfrewshire Council's Polling Scheme. The May update to the register has also gone ahead ensuring those electors who have informed us of changes or wish to be added to or removed from the register have all been processed and notified. I am confident therefore that monthly updates can continue remotely as necessary.

4. Lessons learned (so far)

It is safe to say that changes to our business continuity plan (BCP) will be made following on from this experience. A revised version of our BCP will be brought to the Board for approval in the coming months. In all honesty, I don't think a full lockdown scenario continuing for weeks/months was ever fully envisaged. Suffice to say lessons have been learned and changes will be made to reflect the way we have responded and achieved as full a service as possible in challenging circumstances.

Our Corporate Risk Register will also be updated to incorporate these particular circumstances.

On a practical basis, as an example of some changes that would help this type of scenario should it arise again, I will now be investigating moving all staff to mobile phones as is the option in Renfrewshire Council. Alongside this the provision and ordering of hand sanitisers, hygienic wipes etc is also ongoing as are quotes for the possible provision of clear Perspex screens. Discussions on how these options can be achieved are already underway

General Conclusions

I would like to take this opportunity to thank all the staff in the Joint Board, as without the staff's continued support, dedication and flexibility in these unusual circumstances, it would not have been possible to deliver the level of service we have achieved in these extraordinary times.

Recommendations

- i. The Board notes the contents of this report.

Kate A Crawford – 18th May 2020

For further information please contact Kate Crawford on 0141-618-5903
Or via e-mail at kate.crawford@renfrewshire-vjb.gov.uk

RENFREWSHIRE VALUATION JOINT BOARD

To: Renfrewshire Valuation Joint Board

On: 29 May 2020

Report by: The Treasurer

Heading: Distribution of Requisitions

1. Summary

- 1.1. The Revenue Estimates 2020/21 were approved by the Board on 28 February 2020. At this time the Treasurer was asked to review the method used to distribute the annual requisition across the three constituent authorities.
-

2. Recommendations

- 2.1 The Joint Board is asked to approve the recommended requisition method to be used for future Revenue Estimates.
-

3. Background

- 3.1. As approved by the Board on 18 February 2000, the annual distribution of the requisition across the three constituent authorities is based on proportions of Grant Aided Expenditure (GAE) in relation to council tax valuation, land valuation (i.e. NDR rateable subject numbers) and electoral registration as a proxy for the workload demand on the Assessor in relation to each authority.
- 3.2. There has occurred an anomalous position with the number of rateable subjects in Renfrewshire increasing significantly due to a large self-storage facility based in Renfrewshire (the only facility of this type in Scotland), securing authority based on an English court decision to classify each individual self-storage area as a rateable subject – adding circa 3,000 additional subjects to the Renfrewshire number, which is an increase of approximately 55%.
- 3.3. This distortion is not reflective of the principle by which the original shares were agreed; therefore, it is proposed that while this position remains, the annual distribution is based on the proportion agreed in the 2019/20 Revenue Estimates. The Treasurer will review, on an annual basis, the appropriateness

of the methodology recommended in order to ensure that a fair level of requisition is provided by each authority.

- 3.4. The distribution proportions approved by the Board for the 2019/20 Revenue Estimates were as follows:

Local Authority	Council Tax Valuation	Land Valuation	Electoral Registration	Total	Total %
East Renfrewshire	£ 150,000	£ 133,000	£ 101,000	£ 384,000	20.67%
Inverclyde	£ 151,000	£ 176,000	£ 101,000	£ 428,000	23.04%
Renfrewshire	£ 335,000	£ 485,000	£ 226,000	£ 1,046,000	56.30%
Total	£ 636,000	£ 794,000	£ 428,000	£ 1,858,000	100.00%

RENFREWSHIRE VALUATION JOINT BOARD

To: Renfrewshire Valuation Joint Board

On: 29 May 2020

Report by: The Treasurer

Heading: Unaudited Annual Accounts 2019/20

1. Summary

- 1.1. The Annual Accounts for the year ended 31 March 2020 will be submitted to Audit Scotland in advance of the statutory deadline of 30 June 2020 and a copy is attached for consideration at Appendix 1.
 - 1.2. The Joint Board has ended the 2019/20 financial year with a surplus of income over expenditure of £268,728; this compares favourably to the budgeted surplus of £92,191, resulting in a budget underspend of £176,537.
 - 1.3. The Management Commentary within the accounts provides an overview of the Board's financial performance during 2019/20, along with a summary of risks and the outlook for the future.
-

2. Recommendations

- 2.1 The Joint Board is asked to:
 - a) Consider the Unaudited Annual Accounts for 2019/20;
 - b) Approve the Annual Governance Statement (pages 10-12); and
 - c) Note the final budget monitoring position for 2019/20.
-

3. Background

- 3.1. The Local Authority Accounts (Scotland) Regulations 2014 require the Board to prepare and publish a set of accounts, including an annual governance statement, by 30 June each year.
- 3.2. The unaudited accounts are then required to be formally considered by the Board no later than 31 August and the Annual Governance Statement should be formally approved at this time.

- 3.3. In accordance with the Local Authority Accounts (Scotland) Regulations 2014, the Unaudited Annual Accounts will be signed only by the Treasurer as proper officer.
- 3.4. The accounts are then subject to external audit by the Board's appointed auditor, Audit Scotland, by 30 September. The 2019/20 Audited Annual Accounts are scheduled to be presented to the Board on 18 September 2020 for approval and signing by the Convener, the Assessor and the Treasurer, in accordance with the regulations.
- 3.5. The Comprehensive Income and Expenditure Statement on page 15 shows an accounting Deficit on the provision of Services of £90,845.
- 3.6. The Expenditure and Funding Analysis on page 18 shows how this differs from the budgetary surplus of £268,728 due to accounting adjustments for pension costs, capital charges and the statutory employee leave accrual.
- 3.7. The most substantial underspend in Gross Expenditure arises from savings in Supplies and Services, particularly in the Cost of Elections, admin costs and ICT maintenance. There was also an underspend in Employee Costs, due to in-year vacancy management.
- 3.8. Much of the over-recovery in Gross Income is due to the recognition of unused IER funding carried forward from prior years (£76,241). This will be transferred to reserves and, as approved in the Revenue Estimates 2020/21, it will be utilised over the next three years to fund IER-related activity.
- 3.9. The Balance Sheet on page 17 of the Annual Accounts shows an increase in net worth of £1,499,155 compared to last year, which is largely driven by the movement in the pension liability. This is explained further in the Management Commentary within the accounts.

RENFREWSHIRE VALUATION JOINT BOARD
REVENUE BUDGET MONITORING STATEMENT 2019/20
1 April 2019 - 31 March 2020

Description	Approved Annual Budget	Full Year Actual	Variance
£000s	£000s	£000s	£000s
Employees	1,769	1,743	25 underspend
Premises Related	122	127	(5) overspend
Supplies and Services	413	373	41 underspend
Support Services	117	118	(1) overspend
Transfer Payments	33	7	26 underspend
Transport Related	0	16	(16) overspend
Depreciation and Impairment Losses	43	43	0 breakeven
Gross Expenditure	2,496	2,426	70 underspend
Contributions from Local Authorities Core	(2,301)	(2,301)	0 breakeven
Contributions from Local Authorities IER	(82)	(170)	89 over-recovery
Contributions from Local Authorities Barclay	(200)	(200)	0 breakeven
Other Income	(6)	(24)	18 over-recovery
Gross Income	(2,588)	(2,695)	107 over-recovery
TRANSFER (TO)/FROM RESERVES	(92)	(269)	177 underspend

£000s

Opening Revenue Reserve at 1 April 2019	(130)
Budgeted contribution to Reserves	(92)
Projected year-end variance	(177)
Closing Revenue Reserve at 31 March 2020	(399)

Note that Supplies and Services, Support Costs and Other Income vary to the figures shown in the Management Commentary due only to reclassification in the Annual Accounts; there is no change to the surplus for the year.



Renfrewshire Valuation Joint Board

Unaudited Annual Accounts
2019/20

CONTENTS

Management Commentary	1
Statement of Responsibilities for the Annual Accounts	9
Annual Governance Statement	10
Remuneration Report	13
Comprehensive Income and Expenditure Statement	15
Movement in Reserves Statement	16
Balance Sheet	17
Note 1: Expenditure and Funding Analysis	18
Note 2: Accounting Standards Issued not Adopted	19
Note 3: Assumptions made about the future	19
Note 4: Unusable Reserves	19
Note 5: Adjustments between Accounting Basis and Funding Basis under Regulations	21
Note 6: Capital Expenditure and Capital Financing	21
Note 7: Intangible Assets	22
Note 8: Plant and Equipment	22
Note 9: Operating Leases	22
Note 10: Debtors	22
Note 11: Creditors	22
Note 12: Provisions	23
Note 13: Related parties	23
Note 14: External audit costs	23
Note 15: Retirement Benefits	23
Note 16: Events after the Balance Sheet date	26
Note 17: Contingent Liabilities	26
Note 18: Critical Judgements in Applying Accounting Policies	27
Note 19: Summary of Significant Accounting Policies	27

Management Commentary

The purpose of the Management Commentary is to present an overview of the Renfrewshire Valuation Joint Board's financial performance during the year 2019/20 and to help readers understand its financial position at 31 March 2020. In addition, it outlines the main risks and uncertainties facing the Renfrewshire Valuation Joint Board (the Board) for the financial year 2019/20 and beyond.

Who we are and what we do

The Board was established by the Valuation Joint Boards (Scotland) Order 1995 and came into existence on 1 April 1996. It provides a range of valuation and electoral registration services to and on behalf of East

Renfrewshire, Inverclyde and Renfrewshire Councils (the constituent authorities), working in partnership with other Valuation Joint Boards, councils and professional bodies across Scotland.

Our primary funding comes in the form of requisitions from the three constituent authorities and these are agreed when the Board sets its budget before 1 April each year.

The composition of membership of the Board is determined by the above Order and consists of four Councillors representing East Renfrewshire Council, four representing Inverclyde Council and eight Councillors representing Renfrewshire Council.

For the year 2019/20, these members were:

East Renfrewshire Council	Inverclyde Council	Renfrewshire Council	
P O'Kane (Vice-Convener)	G Brooks	A Doig (Convener)	M MacLaren
A Convery	C Jackson	T Begg	J McIntyre
D Devlin (until 15/08/2019)	T McVey	J Cameron	J Sharkey
C Gilbert	I Nelson	K MacLaren	A Steel
A Ireland (from 11/09/2019)			

Our Aims

The Board will be presented with an update to its current Strategic Service Plan on 29 May 2020. The plan covers the period April 2018 to April 2021.

A copy of Strategic Service Plan can be found at the following link: <http://www.renfrewshire-vjb.gov.uk/Governance/Policies and Plans>.

The Plan outlines the Board's Mission, as follows:

Building on our established professionalism, we aim to provide high quality, effective and responsive services to all of our stakeholders

Part 3 of the Board's Strategic Service Plan 2018-21 defines six key business objectives, as follows:

Compile the
Valuation Roll

Maintain the
Valuation Roll

Compile the
Electoral
Register

Maintain the
Electoral
Register

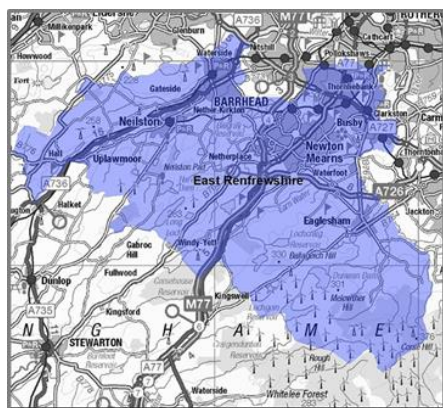
Compile the
Council Tax
Valuation List

Maintain the
Council Tax
Valuation List

Our Performance

To put into context the Board's work involved in carrying out our statutory duties and obligations, it may be useful to examine each of the councils separately.

East Renfrewshire



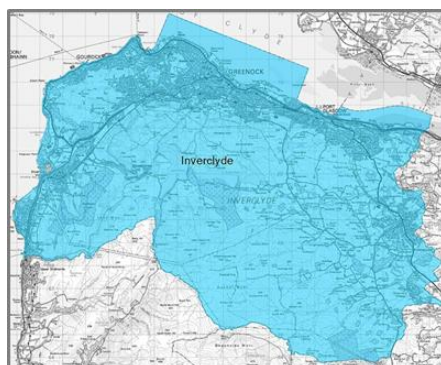
Council Tax	2019/20	2018/19
Properties	39,248	39,014
Proposals / Appeals received	83	86
Proposals / Appeals settled	44	95

Revaluation Roll	2019/20	2018/19
Properties	1,815	1,824
Appeals received	n/a*	
Appeals settled	134	354

Running Roll	2019/20	2018/19
Properties	1,815	1,824
Appeals received	306	47
Appeals settled	49	18

	2019	2018
Population**	95,530	94,760
Population over 16	76,055	76,892
Registered Electors	71,671	71,202

Inverclyde



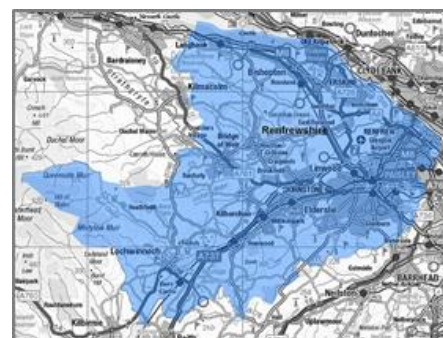
Council Tax	2019/20	2018/19
Properties	39,078	38,976
Proposals / Appeals received	49	60
Proposals / Appeals settled	30	38

Revaluation Roll	2019/20	2018/19
Properties	2,430	2,411
Appeals received	n/a*	
Appeals settled	183	567

Running Roll	2019/20	2018/19
Properties	2,430	2,411
Appeals received	684	61
Appeals settled	145	24

	2019	2018
Population**	77,800	78,760
Population over 16	65,197	66,801
Registered Electors	59,835	59,771

Renfrewshire



Council Tax	2019/20	2018/19
Properties	88,466	87,649
Proposals / Appeals received	118	177
Proposals / Appeals settled	64	106

Revaluation Roll	2019/20	2018/19
Properties	9,905	9,920
Appeals received	n/a*	
Appeals settled	526	1,356

Running Roll	2019/20	2018/19
Properties	9,905	9,920
Appeals received	1,888	198
Appeals settled	252	65

	2019	2018
Population**	179,100	176,830
Population over 16	148,833	148,605
Registered Electors	134,723	133,105

* There were no Revaluation appeals received in 2018/19 and 2019/20 because the time period for lodging such appeals expired during 2017/18.

** Population numbers are sourced from Office of National Statistics <https://www.ons.gov.uk>

For a full analysis of the Board's performance, please see the Annual Public Performance Report, which the Assessor & Electoral Registration Officer (ERO) presented to the Board on 29 May 2020. Performance information is also updated to every meeting of the Board.

Review of the Year

During 2019/20, the Assessor & ERO continued the service review that had commenced in late 2017. The five key objectives of this review were that it should:

- Contribute to delivering potential savings target in the operational models and delivery;
- Deliver a fit for purpose and future proofed organisational structure;
- Ensure maximised benefits from implementation of a Document Management System (DMS) and an Electoral Management System (EMS);
- Reduce the administrative burden on the Board by redefining processes, making efficiency savings and increasing capacity to deliver services; and
- Source a replacement for Progress, the current core IT system.

Alongside these 5 key objectives, the Assessor & ERO has had to ensure the Board's readiness to deliver on the changes to Non-Domestic rating stemming from the Barclay Report and the subsequent introduction of the Non-Domestic Rates (Scotland) Act 2020. As previously reported, the Scottish Government has agreed funding to assist Assessors to meet these new challenges, as noted in the Financial Performance section below and in Note 13: Related Parties.

The first objective has been met for 2019/20, as budgeted savings of £29,600 have been achieved, partly due to non-filling of vacancies and partly due to efficiencies identified in services, contracts, etc.

Whilst the organisation's staffing numbers fell in 2018/19 to 40, there has been a modest increase during 2019/20 to 42 staff. However, this past year has seen staff leaving and retiring and there have

been significant difficulties in attracting qualified staff to replace these core vacancies. There is also concern over being able to retain staff and stop the loss of expertise and experience at a time when working practices require ever quicker solutions and delivery of service.

The Board delivered the Rateable values and Council Tax Bands to the three constituent authorities to allow them to collect the revenues shown below (excluding water and sewerage charges):

Council Tax Revenue	2019/20	2018/19
East Renfrewshire	£51,658,511	£49,717,751
Inverclyde	£31,232,778	£29,706,298
Renfrewshire*	£78,617,449	£73,678,565

Non-Domestic Revenue	2019/20	2018/19
East Renfrewshire	£14,510,217	£14,666,019
Inverclyde	£19,317,749	£19,352,264
Renfrewshire*	£122,461,272	£125,893,481

*Renfrewshire Council collects revenue for Fixed Line Telecoms for the whole of Scotland.

The benefits of the new DMS have been realised in full this year, as a reduction in property costs realised in the accounts since October 2018. The DMS allowed the scanning of 165,000 Council Tax files, resulting in the ability of the Assessor & ERO to relinquish the upper floor of the Robertson Centre. Work is still ongoing to realise the full potential of this system and efficiencies to the services provided by the Assessor & ERO.

The EMS is now fully operational and delivered both last year's canvass and the snap UK General Election successfully. This system has reduced the administrative burden in allowing the reduction, through retirement, of staffing numbers in the clerical section of the organisation.

Replacement of 'Progress', the core IT system, continues and there are now three other Assessors' offices involved in procuring this jointly, which will deliver further savings through economies of scale when purchasing as a group as opposed to individually. It will also allow the expertise from all

four Assessors' offices to be accessed and used in the design of this new core system.

During 2019/20, the following policies were either refreshed or introduced:

- Data Protection Policy
- Public Sector Equalities Duty
- Strategic Service Plan
- Trade Union Facility Time (introduced)

Primary Financial Statements

The Annual Accounts are prepared in accordance with the International Accounting Standards Board Framework for the Preparation and Presentation of Financial Statements as interpreted by the Code of Practice on Local Authority Accounting in the United Kingdom (the Code). Under Section 106 of the Local Government (Scotland) Act 1973, joint boards are classed as local authorities.

The Annual Accounts summarise the Board's transactions for the year and its year-end position at 31 March 2020. The Primary Financial Statements include the Comprehensive Income and Expenditure Statement (CIES), the Movement in Reserves Statement (MIRS) and the Balance Sheet.

These statements are accompanied by Notes to the Accounts, which provide more details on the figures shown in the statements and set out the Accounting Policies adopted by the Board.

The cash balance at 31 March 2020 of £100 in the Balance Sheet represents petty cash held by officers of the Board.

Financial Performance

The Comprehensive Income and Expenditure Statement on page 15 summarises the total costs of providing services and the income available to fund those services.

A summary of the outturn position against the agreed budget is shown on the next page. The Board has returned a surplus of £269k for the financial year 2019/20, compared to a budgeted surplus of £92k, resulting in an underspend of £177k.

One significant reason for this is the recognition of previously deferred income (£76k). For a number of years, the Board has received funding for Individual Electoral Registration (IER) and any in-year surpluses have been transferred to the balance sheet as deferred income (Creditors) each year in anticipation of having to repay. As 2019/20 is the final year of funding, with no repayment required, this income must be recognised and transferred to reserves. The 2020/21 Budget, approved on 28 February 2020, agreed the use of this balance to fund IER-related activity over the next three years.

Further to this, there was an over-recovery of IER income in 2019/20 of £12k and in Other Income of £18k.

Employee Costs were underspent against budget in 2019/20 owing to the management of vacancies during the year; however, this should be set against the overspend in Transport Costs, due to staff transport budgets being held within Employee Costs in 2019/20. This has been rectified in the 2020/21 Budget.

The most substantial underspend occurred within Supplies and Services, where savings were experienced within ICT maintenance (£33k), admin costs (£36k), contractors (£14k), some of which related to the delay in recruiting for Barclay related work, and election costs (£31k); these were offset by an overspend in postage costs (£42k).

The surplus shown below excludes accounting adjustments relating to pensions, depreciation and employee absences.

These and all accounting differences are detailed in Note 1: Expenditure and Funding Analysis on page 18.

	Budget £	Actual £	Variance £
Employee Costs	1,768,509	1,743,387	25,122
Property Costs	121,800	126,920	(5,120)
Supplies and Services	482,500	410,445	72,055
Support Costs	80,000	79,925	75
Transfer Payments	0	6,767	(6,767)
Transport Costs	0	15,637	(15,637)
Capital Charges	43,000	43,000	0
Total Expenditure	2,495,809	2,426,081	69,728
Requisition Income	(2,500,500)	(2,500,500)	0
Other Income	(87,500)	(194,309)	106,809
Total Income	(2,588,000)	(2,694,809)	106,809
(Surplus)/Deficit for Year	(92,191)	(268,728)	176,537

The Balance Sheet at 31 March 2020

The Balance Sheet sets out the total net worth of the Board at a snapshot in time. When comparing the net worth of the Board at 31 March 2020 to that of the prior year, an overall increase in net worth of the organisation of £1.499m can be seen. This is primarily due to the decrease in pension liability explained below.

Net Pension Position

The disclosure requirements for pension benefits under IAS19 are detailed at Note 15: Retirement Benefits on page 23. The appointed actuaries have confirmed a net liability position of £1.868m (£3.083m 2018/19), a decrease in liabilities of £1.215m in their assessment of the position of the pension fund. This can be attributed to a higher net discount rate which serves to reduce the value placed on the obligations (corporate bond yields are at a similar level to 2019 but inflation expectations are significantly lower).

There is no further impact in 2019/20 relating to the McCloud / Sargeant case noted in last year's accounts, whereby transitional protections on implementation of the new pension benefit structure in 2015 for members close to retirement age are argued to be

unlawful on the grounds of age discrimination. The 2018/19 impact was an additional £0.246m of pension liability.

The net deficit position of the pension reserve impacts the Board as a whole, however the funding of these future liabilities will be met from future requisitions from members and as such the going concern assumption is valid.

The appointed actuaries remain of the view that the asset holdings of the Strathclyde Pension Fund and the contributions from employees and employers together with planned increases in employers' contributions provide sufficient security and income to meet future pension liabilities.

A further potential change to pension rules is outlined in Note 17: Contingent Liabilities on page 26; however this has not been reflected in the pension liability reported in the Balance Sheet.

Reserves at 31 March 2020

The Board had an opening Revenue Reserve at 1 April 2019 of £0.130m. During the year the Board returned a surplus of £0.269m, including income relating to prior year surpluses of IER funding of £0.076m, taking the closing Revenue Reserve position to £0.399m.

In February 2020, the Board agreed to a prudent use of reserves over the next few years in order to maintain sustainable requisition increases.

Wider Engagement

During 2019/20, the Assessor, via the Scottish Assessors Association, made contributions to the aforementioned Non-Domestic Rates (Scotland) Act 2020 and, as ERO, contributed to the Scottish Elections (Franchise and Representation) Act 2020 and the Scottish Elections (Reform) Bill.

The Assessor & ERO continues to be a member of the Electoral Management Board for Scotland and represents Scottish EROs on Accessibility of Elections groups for both the Westminster and Scottish Parliaments.

This ensures that the Board is able to access information on changes to legislation that may impact on both the Assessor and ERO functions.

Risks

The maintenance of a Corporate Risk Register ensures that the Board's functions operate effectively under all assessable and identifiable risks. This was most recently reported to the Board by the Assessor & ERO on 28 February 2020 and is reviewed, updated and reported to the Board twice-yearly.

The Corporate Risk Register assesses the likelihood and impact of identifiable risks and provides actions to mitigate or minimise them. The Board's risks have been evaluated using a risk matrix, which involves multiplying the likelihood of occurrence of a risk by its potential impact. This produces an evaluation of risk as either 'low', 'moderate', 'high' or 'very high'. Both High and Very High risks are viewed as significant.

A total of 11 corporate risks are identified on the Corporate Risk Register. Of these, 8 are identified as High, or Very High risks and are summarised in the table that follows.

It should be noted that the Assessor & ERO and management team have fully assessed these risks and have identified control measures in order to address them going forward.

Full details on the risks identified, along with steps being taken to mitigate these, is presented in the Corporate Risk Register Report of 20 February 2020, which can be found by following Board report link shown at the end of this report.

The first risk noted below is twofold in terms of the restrictions placed on working practices due to the COVID-19 related lockdown announced on 23 March 2020 and the number of running roll appeals lodged as a result of the pandemic.

This has resulted in two Valuation Appeal Committees being cancelled by the Secretary to the Committee, which were scheduled for 23 April 2020 and 14 May 2020. In addition, the Board received over 3,000 appeals against non-domestic values as a result of the COVID-19 pandemic, with the disposal date for the majority of these appeals being one year from receipt i.e. 31 March 2021.

Secondly, the Professional Services risk was increased at the review of the Corporate Risk Register in February 2020, due to the inability of the Board to recruit two qualified valuers despite two recruitment drives in 2019. Extra demand on the valuation team with the appeals cited for the cancelled hearings being continued, as well as the large number of appeals, has exacerbated the situation in relation to qualified staff.

An update will be provided to the Board on 18 September 2020, which will include further detail about the impact of the COVID-19 pandemic.

Risk	Likelihood	Impact	Score	Evaluation
The severe risk that the Board breaches their statutory duties in terms of disposal date for the 2017 Revaluation Appeals and Running Roll Appeals as a result of the effects of the COVID-19 pandemic and the lack of qualified staff.	4	5	20	Very High
The risk that the Board fails to meet its financial commitments due to budgetary pressures as a result of increased financial pressures on the Board from their constituent authorities and the Scottish Government	4	5	20	Very High
The risk that legislative changes associated with national or European law could potentially create unexpected budgetary pressures	4	5	20	Very High
The risk that Board does not have sufficient capacity to deal with changes / development in IT, including changing demands, which could impact on service delivery	4	4	16	High
The risk of unplanned electoral events, which are now an ever-increasing possibility and put a significant strain of the Board's budget. Canvass reform is expected to reduce costs associated with canvass but the reduction is unknown at the present time.	4	4	16	High
The risk of loss of data sets, which would result in loss of service to all stakeholders e.g. through hacking	4	4	16	High
The risk of loss of information; the Board has invested in a Document Management System but a significant amount of information is still held in paper format	3	4	12	High
The risk that, given existing staff demographics, a number of key personnel could retire over the next 5 years, affecting the Board's ability to deliver services	4	4	16	High

COVID-19 Lockdown: Remote Working

At the time of writing, the organisation is delivering its services across all three statutory functions through remote working. The Assessor & ERO has kept the Board informed throughout lockdown of where matters stand in terms of services available and the number of employees facilitated for remote working, as prior to 23 March 2020, no member of the Board's staff was able to work from home. The result, as reported, is that 100% remote working has been achieved and services continue to be provided, where possible.

The management team and the IT team, with the goodwill and flexibility displayed by all the staff, found

solutions to some unanticipated issues and have delivered a working service for the public and all of the Board's stakeholders.

A special note of thanks goes to everyone involved for their patience and understanding.

It is worth mentioning, however, that there has been an almost unprecedented number of Material Change of Circumstances Appeals lodged by ratepayers because of the effect of COVID-19 on their businesses. This has resulted in 2,878 appeals being lodged for 2019/20, compared with 306 for 2018/19; to further add to the pressures on the organisation, these appeals, by law, require to be dealt with by March 2021, whilst still attending to the remaining outstanding 2017 revaluation appeals. This is a huge demand on staff, particularly when the number of

staff able to carry out the disposal of these appeals is fewer than the core structure requires.

Progress on these appeals will be closely monitored by the management team and it may be the case that staff will be asked to work overtime if they can. This issue has been reflected in the Risk register.

Outlook and Future Plans

Budgeted expenditure for 2020/21 of £2.759m was agreed by the Board on 28 February 2020. Of this, £0.471m is met from funding related to the implementation of Barclay recommendations.

The Board recognises the difficult financial climate facing local authorities and has continued to seek efficiencies wherever possible. Requisition levels have been reduced by 1% for 2020/21 and a prudent level of reserves use is planned over the next three years. This will still retain planned usable reserves of at least 7% of net expenditure.

As previously mentioned, the Assessor & ERO has been reviewing the organisational structure, looking at both job descriptions and duties for certain staff and, where necessary, the creation of new posts. The Board will be kept informed of any future developments around this.

There continues to be concern over the filling of vacancies in both the core and supplemental vacancies created to deliver the Barclay review findings. Staffing levels will therefore need to be constantly monitored and reviewed as required over the coming months.

This is a dynamic period for the organisation, as legislative changes in both the Non-Domestic Valuation service and the Electoral function are being finalised with commencement dates for all of these changes happening over the next few months. The Assessor & ERO and management team will keep all matters under review.

Conclusion

We would like to take this opportunity to acknowledge the team effort required to produce the accounts and to record our thanks to all the staff involved for their continued hard work and support. Board reports and minutes, including Performance and risk reporting, can be accessed via Renfrewshire Council's website under [Your Council>Agendas and Minutes>Joint Arrangements>Renfrewshire Valuation Joint Board](#).

Councillor Audrey Doig

Convener

29 May 2020

Alan Russell CPFA

Treasurer

29 May 2020

Kate Crawford

Assessor and Electoral Registration Officer

29 May 2020

Statement of Responsibilities for the Annual Accounts

The Board's Responsibilities

The Board is required to:

- make arrangements for the proper administration of its financial affairs and to secure that the proper officer of the Board has the responsibility for the administration of those affairs (section 95 of the Local Government (Scotland) Act 1973). The designated officer is Renfrewshire Council's Director of Finance and Resources, who is also the Treasurer of Renfrewshire Valuation Joint Board;
- manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets;
- ensure that the Annual Accounts are prepared in accordance with legislation (the Local Authority Accounts (Scotland) Regulations 2014), and so far as is compatible with that legislation, in accordance with proper accounting practices (section 12 of the Local Government in Scotland Act 2003);
- approve the Annual Accounts for signature.

I confirm that these Annual Accounts were approved for signature by the Board at its meeting on the 29 May 2020.

Signed on behalf of Renfrewshire Valuation Joint Board.

Councillor Audrey Doig

Convener

29 May 2020

The Treasurer's Responsibilities

The Treasurer is responsible for the preparation of the Board's Annual Accounts in accordance with proper practices as required by legislation and as set out in the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom (the Accounting Code).

In preparing the Annual Accounts, the Treasurer has:

- selected suitable accounting policies and then applied them consistently;
- made judgements and estimates that were reasonable and prudent;
- complied with legislation; and
- complied with the local authority Accounting Code (in so far as it is compatible with legislation);

The Treasurer has also:

- kept adequate accounting records that were up to date; and
- taken reasonable steps for the prevention and detection of fraud and other irregularities.

I certify that the financial statements give a true and fair view of the financial position of the Board at the reporting date and the transactions of the Board for the year ended 31 March 2020.

Alan Russell CPFA

Treasurer

29 May 2020

Annual Governance Statement

Scope of Responsibility

Renfrewshire Valuation Joint Board is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded, properly accounted for and used economically, efficiently and effectively. The Board also has a statutory duty to make arrangements to secure best value under the Local Government in Scotland Act 2003. In discharging this overall responsibility, the Joint Board's elected members and senior officers are responsible for putting in place proper arrangements for its affairs and facilitating the effective exercise of its functions, which includes arrangements for the management of risk.

The Board's Governance Framework

The governance framework comprises the systems and processes and culture and values, by which the Board is directed and controlled. It also describes the way it engages with and accounts to its stakeholders.

The Board has put in place a system of internal control designed to manage risk to a reasonable level. Internal control cannot eliminate all risk of failure to achieve policies, aims and objectives and can therefore only provide reasonable and not absolute assurance of effectiveness.

The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of the Joint Board's policies aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically.

The main features of our governance arrangements are summarised as:

- Clearly defined Standing Orders, Scheme of Delegation, Financial Regulations and Tender Procedures;
- Comprehensive business planning arrangements, setting key targets and action plans designed to achieve our corporate objectives;
- Regular public performance reporting;
- Business continuity planning arrangements are in place and regularly reviewed;
- Policies to regulate employee-related matters, including the employee code of conduct and disciplinary procedures;
- Arrangements to manage risk, including the Risk Management Strategy, Corporate Risk Register and business continuity plans;
- Clear customer complaints procedures;
- Comprehensive policies and procedures for physical and information security;
- An anti-fraud and corruption strategy and arrangements supported by a range of policies and guidelines;
- A register of interest is in place and updated on an annual basis;
- Internal governance review arrangements, including a programme of policy and procedure reviews and a governance working group responsible for all governance-related matters including, but not limited to, freedom of information, data protection, risk management, business continuity and monitoring of audit actions.

Within the overall control arrangements, the system of internal financial control is intended to ensure that assets are safeguarded, transactions are authorised and properly recorded and material errors are detected and corrected.

The system is based on a framework of management information, financial regulations, administrative procedures (including segregation of duties), management and supervision, and a system of delegation and accountability.

The system includes:

- Financial management, supported by comprehensive financial regulations and codes;
- Comprehensive budgeting systems and detailed guidance for budget holders;
- Regular reviews of periodic and annual financial reports which indicate financial performance against the forecasts;
- Setting targets to measure financial and other performance;
- The preparation of regular financial reports that indicate actual expenditure against the forecasts;
- The Chief Finance Officer is the Treasurer, who complies with the CIPFA Statement on the Role of The CFO in Public Services.

With Renfrewshire Council being the lead authority, all financial transactions of the Joint Board are processed through the financial systems of the Council and are subject to the same controls and scrutiny as those of Renfrewshire Council. This includes regular reviews by the Chief Auditor of Renfrewshire Council.

Review of Effectiveness

Members and officers of the Board are committed to the concept of sound governance and the effective delivery of services and take into account comments made by internal and external auditors.

The effectiveness of the governance framework is reviewed annually by the Assessor & ERO, including the use of a self-assessment tool covering five key areas of governance.

These are:

- Business Planning and Performance Management
- Internal Control Environment
- Budgeting, Accounting and Financial Control
- Risk Management and Business Continuity
- Impact of coronavirus (COVID-19)

This self-assessment indicated that the governance framework is being complied with in all material respects.

A revised Scheme of Delegation and Financial Regulations were approved by Board in June 2018.

The Board's internal audit service operates in accordance with the Public Sector Internal Audit Standards. Internal Audit undertakes an annual programme following an assessment of risk completed during the strategic audit planning process.

The Chief Auditor provides an annual report to the Board and an independent opinion on the adequacy and effectiveness of the system of internal control.

The Chief Auditor's annual assurance statement concluded that a reasonable level of assurance can be placed upon the adequacy and effectiveness of the Board's internal control systems.

The review has not identified any significant governance issues to be reported on for 2019/20 and no actions arising for the 2018/19 governance statement that require to be reported on.

This governance framework has been in place throughout the year. The outbreak of coronavirus (COVID-19) did not result in any changes to the governance arrangements for 2019/20. The risk of social distancing continuing and its potential impact on the governance arrangements continues to be reviewed and monitored through robust risk management arrangements.

Assurance

In conclusion, it is our opinion that the annual review of governance, together with the work of internal audit, any comments received from external audit and certification of assurance from the Assessor & ERO, provide sufficient evidence that the principles of good governance operated effectively and the Joint Board complies with its governance arrangements in all material respects.

Systems are in place to continually review and improve the governance and internal control environment.

Future actions will be taken as necessary to maintain and further enhance the Board's governance arrangements.

Councillor Audrey Doig

Convener

29 May 2020

Kate Crawford

Assessor and Electoral Registration Officer

29 May 2020

Remuneration Report

All information disclosed in the tables in this Remuneration Report will be audited by the Board's appointed auditor, Audit Scotland. The other sections of the Remuneration Report will be reviewed by Audit Scotland to ensure that they are consistent with the financial statements.

Remuneration policy for elected members

As noted by the Board on 17 May 2013, since 1 April 2013 the Board has made no remuneration payment to any elected member, nor does it pay any expenses, fees or allowances to elected members.

Furthermore, no recharges have been made by member authorities in relation to elected member remuneration.

Remuneration policy for senior employees

The Remuneration Policy of the Board is set in reference to national arrangements. The Scottish Joint Negotiating Committee (SJNC) for Local Authority Services sets the salaries for the Chief Executives of Scottish local authorities. The SJNC advised that it would be a matter for each Council to examine the position of other chief officials. It was agreed at the Board of 24 January 1997 that the salary of the posts of Assessor & ERO and the Depute be set at a percentage of the Chief Executive of Renfrewshire Council, which is currently 67% and 50% respectively.

Following a review of Chief Executives' salaries in 2001, it was agreed that this arrangement should continue. These arrangements were agreed through approval of the salaries of the Assessor & ERO and Depute Assessor & ERO report at a meeting of the Board on 22 November 2002.

2018/19 Total Remuneration £	Name	Post Held	2019/20 Total Remuneration £
96,022	Kate Crawford	Assessor & Electoral Registration Officer	98,954

Pension rights

Pension benefits for Joint Board employees are provided through the Local Government Pension Scheme (LGPS).

From 1 April 2015, benefits are based on career average pay. Pension benefits are based on the pay received for each year in the scheme increased by the increase in the cost of living, as measured by the appropriate index (or indices).

The scheme's normal retirement age is linked to the state pension age for each member.

From 1 April 2009, a five-tier contribution system was introduced, with contributions from scheme members being based on how much pay falls into each tier. This

is designed to give more equality between the cost and benefits of scheme membership. Prior to 2009, contributions rates were set at 6% for all non-manual employees.

Tiered contribution rates on whole time pay 2019/20		Equivalent bandings for 2018/19
Up to £21,800	5.5%	Up to £21,300
£21,801 to £26,700	7.25%	£21,300 to £26,100
£26,701 to £36,600	8.5%	£26,100 to £35,700
£36,601 to £48,800	9.5%	£35,700 to £47,600
Over £48,801	12%	Over £47,601

If a person works part-time, their contribution rate will be based on their part-time pay.

The accrual rate guarantees a pension based on 1/49th of the pensionable pay for each year of membership, adjusted in line with the cost of living (prior to 2015 the accrual rate guaranteed a pension based on 1/60th of final pensionable salary).

The current Assessor & ERO is not a pension scheme member.

No pension contributions are made by the Board in relation to the Convener or Vice Convener.

Exit Packages

There were no exit packages committed by the Board in either 2019/20 or 2018/19.

Remuneration of Employees

The following table shows the number of employees who received remuneration, excluding pension contributions, in excess of £50,000 during 2019/20, in bands of £5,000.

Bands with nil employees in both years are not displayed.

2018/19 Number of employees	Remuneration Band	2019/20 Number of employees
0	£50,000 - £54,999	1
1	£55,000 - 59,999	1
1	£95,000 - £99,999	1
2	Total	3

Councillor Audrey Doig

Convener

29 May 2020

Kate Crawford

Assessor and Electoral Registration Officer

29 May 2020

Comprehensive Income and Expenditure Statement

This statement shows the accounting cost of providing services and managing the Board during the year. It includes, on an accruals basis, all of the Board's day-to-day expenses and related income. It also includes transactions measuring the value of non-current assets actually consumed during the year and the real projected value of retirement benefits earned by employees during the year. The statement shows the accounting cost in accordance with generally accepted accounting practices, rather than the cost according to the statutory regulations that specify the net expenditure that local authorities need to take into account. The required adjustments between accounting basis and funding basis under regulations are shown in the Movement in Reserves Statement.

2018/19 (restated)				2019/20		
Gross Expenditure £	Gross Income £	Net Expenditure £		Gross Expenditure £	Gross Income £	Net Expenditure £
2,182,406	0	2,182,406	Employee Costs	2,023,486	0	2,023,486
148,247	0	148,247	Property Costs	126,920	0	126,920
361,385	0	361,385	Supplies and Services	391,395	0	391,395
86,954	0	86,954	Support Costs	79,925	0	79,925
3,633	0	3,633	Transfer Payments	6,767	0	6,767
12,601	0	12,601	Transport Costs	15,637	0	15,637
60,918	0	60,918	Capital Charges	62,524	0	62,524
0	(125,990)	(125,990)	Other Income	0	(193,305)	(193,305)
2,856,144	(125,990)	2,730,154	Cost of Services	2,706,654	(193,305)	2,513,349
			Financing and Investment Income and Expenditure			
0	(1,000)	(1,000)	Interest receivable	0	(1,004)	(1,004)
53,000	0	53,000	Pension interest 15a	79,000	0	79,000
			Taxation and Non-Specific Grant Income			
0	(2,185,086)	(2,185,086)	Requisitions from Member Authorities 13	0	(2,500,500)	(2,500,500)
0	(37,614)	(37,614)	Capital Grants and contributions 6	0	0	0
2,909,144	(2,349,690)	559,454	Deficit on the Provision of Services	2,785,654	(2,694,809)	90,845
		886,000	Actuarial (Gain)/Loss on pension assets 15a			(1,590,000)
		886,000	Other Comprehensive Income & Expenditure			(1,590,000)
		1,445,454	Total Comprehensive Income & Expenditure			(1,499,155)

Note that 2018/19 figures have been restated to analyse costs into recommended subjective categories, in line with 2019/20. There is no change to the overall Cost of Services or the Deficit on the Provision of Services.

Movement in Reserves Statement

This statement shows the movement in the year on the different reserves held by the Board, analysed into usable reserves (that is, those reserves that can be applied to fund expenditure) and unusable reserves. The Total Comprehensive Income and Expenditure line shows the cost of providing the Board's services, more details of which are shown in the Comprehensive Income and Expenditure Statement.

Movement in reserves in 2019/20	Note	Usable Revenue Reserve £	Unusable Reserves £	Total Reserves £
Balance at 31 March 2019 brought forward		(130,335)	3,045,952	2,915,617
Total Comprehensive income and expenditure		90,845	(1,590,000)	(1,499,155)
Adjustments between accounting basis and funding basis under regulations	5	(359,573)	359,573	0
Increase or (decrease) in 2019/20		(268,728)	(1,230,427)	(1,499,155)
Balance at 31 March 2020 carried forward		(399,063)	1,815,525	1,416,462

Comparative movements in 2018/19	Note	Usable Revenue Reserve £	Unusable Reserves £	Total Reserves £
Balance at 31 March 2018 brought forward		(186,997)	1,657,160	1,470,163
Total Comprehensive income and expenditure		559,454	886,000	1,445,454
Adjustments between accounting basis and funding basis under regulations	5	(502,792)	502,792	0
Increase or (decrease) in 2019/20		56,662	1,388,792	1,445,454
Balance at 31 March 2019 carried forward		(130,335)	3,045,952	2,915,617

Balance Sheet

The Balance Sheet shows the value as at 31 March 2020 of the assets and liabilities recognised by the Board. The net liabilities of the Board (assets less liabilities) are matched by the reserves held. Reserves are reported in two categories. The first category comprises usable reserves, which are those reserves that the Board may use to provide services, subject to the need to maintain a prudent level of reserves and any statutory limitations on their use. The second category of reserves comprises those that the Board is not able to use to provide services. This category includes reserves that hold unrealised gains and losses in the value of assets.

2018/19 £		Note	2019/20 £
52,610	Intangible Assets	7	59,930
28,450	Plant and Equipment	8	20,656
81,060	Long-term Assets		80,586
337,874	Funds held by Renfrewshire Council		506,898
43,757	Debtors and Prepayments	10	31,567
100	Cash in Hand		100
381,731	Current Assets		538,565
(295,408)	Creditors and Accruals	11	(139,501)
0	Provisions	12	(28,111)
(295,408)	Current Liabilities		(167,612)
(3,083,000)	Pension Liability	15c	(1,868,000)
(3,083,000)	Long Term Liabilities		(1,868,000)
(2,915,617)	Net Liabilities		(1,416,462)
(130,335)	Usable Reserves		(399,063)
3,045,952	Unusable Reserves	4	1,815,525
2,915,617	Total Reserves		1,416,462

The unaudited accounts were issued on 29 May 2020.

Alan Russell CPFA
Treasurer
29 May 2020

Note 1: Expenditure and Funding Analysis

This statement shows how annual expenditure is used and funded from resources and provides a reconciliation of the statutory adjustments between the Board's financial performance on a funding basis and the (surplus) or deficit on the provision of service in the Comprehensive Income and Expenditure statement.

2019/20	Net Expenditure chargeable to the Board £	Adjustments for pensions £	Adjustments for capital £	Other adjustments £	Net Expenditure in the CIES £
Employee Costs	1,743,387	296,000	0	(15,901)	2,023,486
Property Costs	126,920	0	0	0	126,920
Supplies and Services	410,445	0	(19,050)	0	391,395
Support Costs	79,925	0	0	0	79,925
Transfer Payments	6,767	0	0	0	6,767
Transport Costs	15,637	0	0	0	15,637
Capital Charges	43,000	0	19,524	0	62,524
Other Income	(194,309)	0	0	1,004	(193,305)
Cost of Services	2,231,772	296,000	474	(14,897)	2,513,349
Other income and expenditure	(2,500,500)	79,000	0	(1,004)	(2,422,504)
(Surplus) or deficit on the provision of services	(268,728)	375,000	474	(15,901)	90,845

2018/19	Net Expenditure chargeable to the Board £	Adjustments for pensions £	Adjustments for capital £	Other adjustments £	Net Expenditure in the CIES £
Employee Costs	1,712,918	468,000	0	1,488	2,182,406
Property Costs	191,247	0	(43,000)	0	148,247
Supplies and Services	361,385	0	0	0	361,385
Support Costs	86,954	0	0	0	86,954
Transfer Payments	3,633	0	0	0	3,633
Transport Costs	12,601	0	0	0	12,601
Capital Charges	0	0	60,918	0	60,918
Other Income	(126,990)	0	0	1,000	(125,990)
Cost of Services	2,241,748	468,000	17,918	2,488	2,730,154
Other income and expenditure	(2,185,086)	53,000	(37,614)	(1,000)	(2,170,700)
(Surplus) or deficit on the provision of services	56,662	521,000	(19,696)	1,488	559,454

Note 2: Accounting Standards Issued not Adopted

The Code requires the disclosure of information relating to the impact of an accounting change that will be required by a new standard that has been issued but not yet adopted. The following new or amended standards are adopted within the 2019/20 Code:

- Annual Improvements to IFRS Standards 2014 - 2016 Cycle
- Amendments to IAS 40 Investment Property: Transfers of Investment Property
- IFRIC 22 Foreign Currency Transactions and Advance Consideration
- IFRIC 23 Uncertainty over Income Tax Treatments
- Amendments to IFRS 9 Financial Instruments: Prepayment Features with Negative Compensation

The code requires implementation from 1 April 2020 and there is therefore no impact on the 2019/20 accounts. There is no material impact anticipated from the implementation of these standards.

Note 3: Assumptions made about the future

The Statement of Accounts contains estimated figures that are based on assumptions made by the Board about the future or that are otherwise uncertain. Estimates are made taking into account historical experience, current trends and other relevant factors. However, because balances cannot be determined with certainty, actual results could be materially different from the assumptions and estimates.

The items in the Balance Sheet at 31 March 2020 for which there is a significant risk of material adjustment in the forthcoming financial year are as follows:

Item	Uncertainties	Effect if Results differ from Assumption
Pensions Liability	Estimation of the net liability to pay pensions depends on a number of complex judgements relating to the discount rate used, the rate at which salaries are projected to increase, changes in retirement ages, mortality rates and expected returns on pension fund assets. Actuaries are engaged to provide the Board with expert advice about the assumptions to be applied.	The effects on the net pensions liability of changes in individual assumptions can be measured. For instance, a 0.5% decrease in the discount rate assumption would result in an increase in the pension liability of £1.749m, equating to a 10% increase.

Note 4: Unusable Reserves

Pension Reserve

2018/19 £	Pension Reserve	2019/20 £
1,676,000	Opening balance	3,083,000
886,000	Actuarial Gains / Loss on Pension Assets	(1,590,000)
521,000	Reversal of items relating to retirement benefits debited or credited to the Surplus or Deficit on the Provision of Services in the CIES	375,000
3,083,000	Closing balance	1,868,000

The Pension Reserve absorbs the timing differences arising from the different arrangements for accounting for post-employment benefits and for funding benefits in accordance with statutory provisions. The Board accounts for post-employment benefits in the Comprehensive Income and Expenditure Statement as the benefits are earned by employees accruing years of service, updating the liabilities recognised to reflect inflation, changing assumptions and investment returns on any resources set aside to meet the costs. However, statutory arrangements require benefits earned to be financed as the Board makes employer's contributions to pension funds.

The debit balance on the Pension Reserve shows a significant shortfall in the benefits earned by past and current employees and the Board's share of Strathclyde Pension Fund resources available to meet them. The statutory arrangements ensure that funding will have been set aside by the time the benefits come to be paid.

Employee Statutory Adjustment Account

2018/19 £	Employee Statutory Adjustment Account	2019/20 £
42,524	Opening balance	44,012
(42,524)	Reversal of prior year accrual for short-term accumulating compensated absences	(44,012)
44,012	Accrual for short-term accumulating compensating absences as at 31 March	28,111
44,012	Closing balance	28,111

The Employee Statutory Adjustment Account absorbs the differences that would otherwise arise on revenue balances from accruing for short-term accumulating compensated absences at the end of the financial year. Generally accepted accounting practices require that all short-term employee benefits, including accumulating compensated absences, should be recognised as a cost in the accounts for the year to which they relate.

This means that where employees' full holiday entitlement, time in lieu or credit flexi-time balance has not been taken by the financial year-end, the cost of the untaken days or time is calculated and recorded as an accrued expense. However, statutory arrangements require that the impact of such accrued expenditure on revenue balances is neutralised by transfers to or from the Employee Statutory Adjustment Account.

Capital Adjustment Account

2018/19 £	Capital Adjustment Account	2019/20 £
(61,364)	Opening balance	(81,060)
11,878	Charges for depreciation of non-current assets	7,794
6,040	Amortisation of intangible assets	11,730
0	Capital expenditure charged against Revenue balances	(19,050)
(37,614)	Capital grants credited to the CIES that have been applied to capital financing	0
(81,060)	Closing balance	(80,586)

The Capital Adjustment Account absorbs timing differences arising from the different arrangements for accounting for the consumption of non-current assets and for financing the acquisition, construction or enhancement of those assets under statutory provisions. It is debited with the cost of acquisition, construction or enhancement as depreciation, impairment losses and amortisations are charged to the CIES and credited with the amounts set aside as finance for these costs.

Note 5: Adjustments between Accounting Basis and Funding Basis under Regulations

The surplus for the year on the Revenue Reserves was £359,573 higher than the Comprehensive Income and Expenditure Statement result. The table below gives a breakdown of the differences between the income and expenditure included in the Board's Comprehensive Income and Expenditure Statement in accordance with the Code and the amounts that statute and non-statutory proper practice require the Board to debit and credit the Revenue Reserve Balance.

2019/20	Usable Reserves £	Unusable Reserves £
Adjustments primarily involving the Capital Adjustment Account:		
Charges for depreciation of non-current assets	(19,524)	19,524
Capital expenditure charged against Revenue balances	19,050	(19,050)
Adjustments primarily involving the Pension Reserve:		
Net charges made for retirement benefits in accordance with IAS19	(617,000)	617,000
Employers contributions payable to the Strathclyde Pension Fund	242,000	(242,000)
Adjustments primarily involving the Employee Statutory Adjustment Account:		
Net charges for employment short-term accumulating absences	15,901	(15,901)
Total adjustments	(359,573)	359,573

2018/19	Usable Reserves £	Unusable Reserves £
Adjustments primarily involving the Capital Adjustment Account:		
Charges for depreciation of non-current assets	(17,918)	17,918
Capital grants and contributions applied	37,614	(37,614)
Adjustments primarily involving the Pension Reserve:		
Net charges made for retirement benefits in accordance with IAS19	(754,000)	754,000
Employers contributions payable to the Strathclyde Pension Fund	233,000	(233,000)
Adjustments primarily involving the Employee Statutory Adjustment Account:		
Net charges for employment short-term accumulating absences	(1,488)	1,488
Total adjustments	(502,792)	502,792

Note 6: Capital Expenditure and Capital Financing

The total amount of capital expenditure incurred in the year is shown in the following table, together with the resources that have been used to finance it.

The Capital Financing Requirement (CFR) is a measure of the capital expenditure incurred historically by the Board that has yet to be financed.

2018/19 £		2019/20 £
0	Opening CFR	0
	Capital investment	
9,164	Plant and Equipment	0
28,450	Intangible Assets	19,050
	Sources of finance	
0	Direct revenue contributions	(19,050)
(37,614)	Capital grants and other contributions	0
0	Closing CFR	0

Note 7: Intangible Assets

2018/19 £	Software	2019/20 £
	Opening balance	
30,200	Gross carrying amounts	58,650
0	Accumulated amortisation	(6,040)
30,200	Net carrying amount at 1 April	52,610
28,450	Additions	19,050
(6,040)	Amortisation for the year	(11,730)
52,610	Net carrying amount at 31 March	59,930
	Comprising:	
58,650	Gross carrying amounts	77,700
(6,040)	Accumulated amortisation	(17,770)
52,610		59,930

Note 8: Plant and Equipment

2018/19 £	Plant and Equipment	2019/20 £
	Cost or Valuation	
119,862	Opening balance at 1 April	129,026
9,164	Additions	0
129,026	Gross Book Value at 31 March	129,026
	Depreciation and Impairment	
(88,698)	Accumulated depreciation at 1 April	(100,576)
(11,878)	Depreciation charge for year	(7,794)
(100,576)	Accumulated depreciation at 31 March	(108,370)
31,164	Opening Net Book Value	28,450
28,450	Closing Net Book Value	20,656

Note 9: Operating Leases

The Board has acquired office accommodation at the Robertson Centre in Paisley by entering into an operating lease which ends in 2024. The expenditure charged in year to the Comprehensive Income and Expenditure Statement was £32,250 (2018/19 £43,625).

The lease is subject to a rent review in 2020, however this is not yet finalised and therefore not reflected in the figures below.

2018/19 £	Future Minimum Lease Payments	2019/20 £
32,250	Not later than one year	32,250
129,000	Between one and five years	96,750
0	Later than five years	0
161,250	Total	129,000

Note 10: Debtors

2018/19 £		2019/20 £
31,659	Prepayments	25,310
12,098	Other receivable amounts	6,257
43,757	Total short-term debtors	31,567

Note 11: Creditors

2018/19 £		2019/20 £
0	Trade payables	0
(295,408)	Other payables	(139,501)
(295,408)	Total short-term creditors	(139,501)

There were two transfers out of Creditors during 2019/20: £76,241 of deferred IER income was transferred into Other Income and the accrual associated with short-term accumulating compensated absences balance of £44,012 was transferred into Provisions, as explained below.

Note 12: Provisions

Provisions are made where an event has taken place that gives the Board a legal or constructive obligation that probably requires settlement by a transfer of economic benefits or service potential, and a reliable estimate can be made of the amount of the obligation.

The accrual associated with short-term accumulating compensated absence represents the amount that the Board would notionally owe employees for leave due by, but untaken at 31 March. It is matched by the Employee Statutory Adjustment Account (an unusable reserve). In prior years, this has been accounted for as a Creditor balance.

Provision for Accrued Employee Benefits	2019/20 £
Balance at 1 April 2019	0
Transferred from Creditors	(44,012)
Amounts used in year	44,012
Additional Provision made in year	(28,111)
Balance at 31 March 2020	(28,111)

Note 13: Related parties

The Board's related parties are those bodies or individuals that have the potential to control or significantly influence the Board, or to be controlled or significantly influenced by the Board. The Board is required to disclose material transactions that have occurred with related parties and the amount of any material sums due to or from related parties. Related party relationships require to be disclosed where control exists, irrespective of whether there have been transactions between the related parties. Disclosure of this information allows readers to assess the extent to which the Board might have been constrained in its ability to operate independently or might have secured the ability to limit another party's ability to bargain freely with the Board.

The member authorities of the Board have contributed requisitions in the following proportions

to enable the Board to carry out its objectives. As approved by the Board in February 2000, the relative allocation of the requisition across constituent authorities is adjusted each year in line with relative proportions of Grant Aided Expenditure as issued by the Scottish Government.

2018/19 £	Council	%	2019/20 £
457,900	East Renfrewshire	20.6%	514,930
513,400	Inverclyde	23.1%	577,370
1,251,400	Renfrewshire	56.3%	1,408,200
2,222,700	Total*	100.0%	2,500,500

* The 2019/20 figure includes £200,000 relating to Barclay funding

Note 14: External audit costs

2018/19 £		2019/20 £
7,280	Fees payable with regard to external audit services carried out by the appointed auditor	7,450
7,280		7,450

Note 15: Retirement Benefits

As part of the terms and conditions of employment of its employees, the Board offers retirement benefits. Although these benefits will not actually be payable until employees retire, the Board has a commitment to make the payments that need to be disclosed at the time that employees earn their future entitlement.

The scheme for employees is the Strathclyde Pension Fund which is administered by Glasgow City Council. This is a "funded" defined benefit scheme meaning that the Board and its employees pay contributions into a fund, calculated at a level intended to balance the pensions liability with investment assets.

15a: Transactions relating to retirement benefits

The cost of retirement benefits is recognised in Gross Expenditure when they are earned by employees, rather than when the benefits are eventually paid as pensions.

However, the charge that is statutorily required to be made in the accounts is based upon pension contributions payable by the Board in the year, and an adjustment is made within the Movement in Reserves Statement to replace the cost of retirement benefits with employers' contributions.

The following transactions have been made in the accounting statements in 2019/20:

2018/19 £		2019/20 £
	Comprehensive Income and Expenditure Statement (CIES)	
455,000	Current service cost	538,000
246,000	Past service cost/(gain)	0
	Financing & Investment Income & Expenditure	
53,000	Net Interest	79,000
754,000	Total Post-employment Benefits charged to the Surplus or Deficit on the Provision of Services	617,000
	Other post employment benefit charged to the CIES	
(501,000)	Return on assets excluding amounts included in net interest	1,076,000
1,387,000	Actuarial (gains) and losses arising on changes in financial/demographic assumptions	(2,595,000)
0	Other (gains) and losses	(71,000)
886,000	Total Actuarial (Gain)/Loss	(1,590,000)
1,640,000	Total post employment benefit charged to the CIES	(973,000)
	Movement in Reserves Statement	
1,407,000	Reversal of net charges made to the Surplus or Deficit for the Provision of Services for post employment benefits according with the Code	(1,215,000)
233,000	Employers Contributions paid to Strathclyde Pension Fund	242,000

Current service cost is the cost of future entitlements to pension payments to current employees.

Past service cost is the estimated increase in liabilities arising from current year decisions that relates to years of service earned prior to this year. The 2018/19 figures included an estimate for the impact of potential removal of transitional arrangements (McCloud judgement) amounting to £0.246m. There is no additional cost reflected in 2019/20.

Curtailments are the pension costs to employees retired under redundancy terms.

Net Interest is an actuarial adjustment to the inflation element in the cost of funding current and future pension obligations. This is the expected increase

during the year in the present value of the Joint Committee's share of the Strathclyde Pension Fund's liabilities because they are one year closer to settlement.

The Movement on Pension Reserve represents the net change in the pension liability recognised in the Movement in Reserves Statement for pension payments made by the Board to the Strathclyde Pension Fund during the year (£1.215m).

The Board is also responsible for all pension payments relating to added years benefits it has awarded, together with related increases. In 2019/20 these amounted to £9,486 (2018/19 £6,906).

15b: Assets and liabilities in relation to retirement benefits

A reconciliation of the Board's share of the present value of the Strathclyde Pension Fund's liabilities is as follows:

2018/19 £000		2019/20 £000
17,220	Opening present value	19,321
455	Current service cost	538
246	Past service cost	0
469	Interest Cost	468
72	Employee Contributions	76
	Remeasurement (gains)/losses:	
1,387	Actuarial (gains)/losses arising from changes in financial/demographic assumptions	(2,666)
(2)	Unfunded benefits paid	(2)
(526)	Benefits Paid	(386)
19,321	Closing present value of scheme liabilities	17,349

A reconciliation of the Board's share of the fair value of the Strathclyde Pension Fund's assets is as follows:

2018/19 £000		2019/20 £000
15,544	Opening Fair Value	16,238
416	Interest Income	389
	Remeasurement gain/(loss):	
501	Return on assets excluding amounts included in net interest	(1,076)
231	Contributions from employer	240
72	Contributions from employee	76
2	Contributions in respect of unfunded benefits	2
(2)	Unfunded benefits paid	(2)
(526)	Benefits Paid	(386)
16,238	Closing fair value of scheme assets	15,481

15c: Fund history

	2015/16 £000	2016/17 £000	2017/18 £000	2018/19 £000	2019/20 £000
Present Value of Liabilities	(13,879)	(18,456)	(17,220)	(19,321)	(17,349)
Fair value of assets	11,093	13,701	15,544	16,238	15,481
Surplus/(deficit) in the scheme	(2,786)	(4,755)	(1,676)	(3,083)	(1,868)

The main fund (Fund 1) of Strathclyde Pension Fund does not have an asset and liability matching (ALM) strategy.

The total liability of £1.868m has a substantial impact on the net worth of the Board as recorded in the Balance Sheet. However, statutory arrangements for funding the deficit mean that the financial position of the Board remains assured. The deficit on the Strathclyde Pension Fund will be made good by increased contributions over the remaining working life of employees, as assessed by the Fund actuary. The total contributions expected to be made by the Joint Committee to the Strathclyde Pension Fund in the forthcoming year to 31 March 2021 is £0.240m.

15d: Impact on cashflows

An objective of the fund is to keep employer's contributions at as constant a rate as possible. The fund has agreed a strategy to achieve a funding rate of 100% in the longer term. The rate for employer contributions was set at 20.2% for 2018/19 and 2019/20.

15e: Basis for estimating assets and liabilities

The Board's share of the liabilities of the Strathclyde Pension Fund have been assessed on an actuarial basis using the projected unit method, that estimates the pensions that will be payable in future years dependent upon assumptions about mortality rates, salary levels and so on. The Scheme's liabilities have been assessed by Hymans Robertson, an independent firm of Actuaries, and the estimates are based on the latest full valuation of the Fund at 31 March 2017.

The principal assumptions used by the actuary have been:

2018/19	Mortality assumptions	2019/20
Longevity at 65 for current pensioners (years)		
21.4	Men	20.7
23.7	Women	22.9
Longevity at 65 for Future pensioners (years)		
23.4	Men	22.2
25.8	Women	24.6
Other assumptions		
3.7%	Rate of increase in salaries	3.0%
2.5%	Rate of increase in pensions	1.9%
2.4%	Rate for discounting scheme liabilities	2.3%
Take-up of option to convert annual pension into retirement lump sum:		
50.0%	Pre-April 2009 service	50.0%
75.0%	Post-April 2009 service	75.0%

The pension scheme's assets consist of the following categories and proportions of the total assets held:

2018/19 £000		%	2019/20 £000
5,696	Equity instruments	35.1%	5,431
510	Debt instruments (bonds)	3.1%	486
1,470	Real Estate	9.1%	1,402
6,921	Investment Funds and Unit Trusts	42.6%	6,598
1,641	Cash and Cash Equivalents	10.1%	1,565
16,238	Total	100.0%	15,481

Note 16: Events after the Balance Sheet date

Events taking place after the authorised date for issue per the Balance Sheet are not reflected in the financial statements or notes. Where events taking place before this date provided information about conditions existing at 31 March 2020, the figures in the financial statements and notes have been adjusted in all material respects to reflect the impact of this information.

There are no non-adjusting events.

Note 17: Contingent Liabilities

Guaranteed Minimum Pension (GMP) was accrued by members of the Local Government Pension Scheme between 6 April 1978 and 5 April 1997. The value of GMP is inherently unequal between males and females for a number of reasons, including a higher retirement age for men and GMP accruing at a faster rate for women; however overall equality of benefits was achieved for public service schemes through the interaction between scheme pensions and the Second State Pension. The introduction of the new Single State Pension in April 2016 disrupted this arrangement and brought uncertainty over the

ongoing indexation of GMPs, which could lead to inequalities between men's and women's benefits.

Strathclyde Pension Fund's actuary has carried out calculations and estimates that the potential impact of GMP indexation would be an increase in the pension liability of approximately £0.080m for Renfrewshire Joint Valuation Board. This estimate is not reflected in the Primary Financial Statements because the trigger event that would require recognition has not yet occurred.

Note 18: Critical Judgements in Applying Accounting Policies

In applying the accounting policies set out in Note 19, the Board has had to make certain judgements about complex transactions or those involving uncertainty about future events.

Where a critical judgement has been made this is referred to in the relevant note to the core financial statements; however, a summary of those with the most significant effect is detailed below.

Leases	An analysis of the terms of the lease for the Robertson Centre has concluded that it is an operating lease.
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Note 19: Summary of Significant Accounting Policies

A General Principles

The Annual Accounts summarise the Board's transactions for the 2019/20 financial year and its financial position as at 31 March 2020. The Board is required to prepare Annual Accounts by the Local Authority (Scotland) Regulations 2014 and section 12 of the Local Government in Scotland Act 2003 requires these accounts to be prepared in accordance with proper accounting practices. These practices primarily comprise the Code of Practice on Local

Authority Accounting in the United Kingdom (the Code), supported by International Financial Reporting Standards (IFRS) and statutory guidance issued under section 12 of the 2003 Act.

The Code is issued jointly by the Chartered Institute of Public Finance and Accountancy (CIPFA) and the Local Authority (Scotland) Accounts Advisory Committee (LASAAC) and is designed to give a true and fair view of the financial performance of the Board.

The accounting convention adopted in the Annual Accounts is principally historical cost, modified by the valuation of pension assets and liabilities where appropriate. The Annual Accounts have been prepared on a going concern basis.

B Accruals of Expenditure and Income

Activity is accounted for in the year that it takes place, not simply when payments are made or received.

In particular:

- revenue from the sale of goods is recognised when the Board transfers the significant risks and rewards of ownership to the purchaser, and it is probable that the economic benefits or service potential associated with the transaction will flow to the Board;
- revenue from the provision of services is recognised when the Board can reliably measure the percentage of completion of the transaction and it is probable that the economic benefits or service potential associated with the transaction will flow to the Board;
- expenditure in relation to services received (including services provided by employees) is recorded when the service is received rather than when payment is made;
- supplies are recorded as expenditure when they are consumed. Where there is a gap between the date supplies are received and their consumption, they are carried as inventories on the Balance Sheet;

- where income and expenditure have been recognised but cash has not been received or paid, a debtor or creditor for the relevant amount is recorded in the Balance Sheet. Where there is evidence that debts are unlikely to be settled, the balance of debtors is written down and a charge made to revenue for the income that might not be collected.

C Contingent Liabilities

Contingent liabilities are disclosed in the accounts, but not recognised in the Balance Sheet, in circumstances where:

- an event has taken place that gives the Board a possible obligation whose existence will only be confirmed by the occurrence or otherwise of uncertain future events not wholly within the control of the Board; or
- a provision would otherwise be made but either it is not probable that an outflow of resources will be required or the amount of the obligation cannot be measured reliably.

D Employee Benefits

Benefits payable during employment

All salaries and wages earned up to the Balance Sheet date are included in the accounts irrespective of when payment was made. An accrual is made for the cost of holiday entitlements earned by employees but not taken before the year end and that employees may carry forward into the next financial year.

Post-employment benefits

The Board participates in the Local Government Pension Scheme (LGPS), administered by Strathclyde Pension Fund. The LGPS is accounted for as a defined benefit scheme and in accordance with International Accounting Standard 19 (IAS19) the Board has disclosed certain information concerning the assets, liabilities, income and expenditure relating to the pension scheme. IAS19 requires that an organisation

must account for retirement benefits when it is committed to giving them, even if the payment will be many years into the future.

This involves the recognition in the Balance Sheet of the Board's share of the net pension asset or liability in the Strathclyde Pension Fund and a pension reserve.

The liabilities of the Strathclyde Pension Fund attributable to the Board are included in the Balance Sheet on an actuarial basis using the projected unit method, i.e. an assessment of the future payments that will be made in relation to retirement benefits earned to date by employees, based on assumptions about mortality rates, employee turnover rates and projections of earnings for current employees.

Liabilities are discounted to their value at current prices using a discount rate based on the current rate of return on high quality corporate bonds.

The assets of the Strathclyde Pension Fund attributable to the Board are included in the Balance Sheet at their fair value, principally the bid price for quoted securities, and estimated fair value for unquoted securities.

The Comprehensive Income and Expenditure Statement (CIES) also recognises changes during the year in the pension asset or liability. Service expenditure includes pension costs based on employers' pension contributions payable and payments to pensioners in the year.

The change in the net pension liability is analysed into the following components:

- **current service cost** – the increase in liabilities as a result of years of service earned this year, allocated in the CIES to the services for which the employees worked;
- **past service cost** – the increase in liabilities arising from current year decisions whose effect relates to years of service earned in earlier years, which is debited to the Surplus or Deficit on the Provision of Services in the CIES;

- **net interest cost on the defined benefit liability** – the change during the period in the net defined benefit liability that arises from the passage of time charged to the Financing and Investment Income and Expenditure line of the CIES. This is calculated by applying the discount rate used to measure the defined benefit obligation at the beginning of the period to the net defined benefit liability at the beginning of the period, taking into account any changes in the net defined benefit liability during the period as a result of contribution and benefit payments;
- **return on scheme assets** – excluding amounts included in net interest on the net defined benefit liability which are charged to the Pensions Reserve as Other Comprehensive Income and Expenditure;
- **actuarial gains and losses** – changes in the net pension liability that arise because events have not coincided with assumptions made at the last actuarial valuation, or because the actuaries have updated their assumptions, which is charged to the Pensions Reserve. Actuarial gains and losses are shown within Other Comprehensive Income and Expenditure within the CIES; and
- **contributions paid to the pension fund** – cash paid as employer's contributions to the pension fund in settlement of liabilities which are not accounted for as an expense.

In relation to retirement benefits, statutory provisions require the amount payable by the Board to be the amount paid directly to pensioners in the year, not the amount calculated according to the relevant accounting standards in the CIES.

In the Movement in Reserves Statement this means that there are transfers to and from the Pensions Reserve to remove the notional debits and credits for retirement benefits and replace them with debits for the cash paid to the pension fund and pensioners and any such amounts payable but unpaid at the year-end.

E Events after the Balance Sheet date

Events after the Balance Sheet date are those events, both favourable and unfavourable, that occur between the end of the reporting period and the date when the accounts are authorised for issue.

There are two types of events:

- **Adjusting events** – those that provide evidence of conditions that existed at the end of the reporting period, and the accounts are adjusted to reflect such events
- **Non-adjusting events** – those that are indicative of conditions that arose after the reporting period, and the accounts are not adjusted. Where a category of events would have a material effect, disclosure is made in the notes of the nature of the event and its estimated financial effect.

Events taking place after the date of authorisation for issue are not reflected in the accounts.

F Prior Period Adjustments, Changes in Accounting Policies and Estimates and Errors

Prior period adjustments may arise as a result of a change in accounting policies or to correct a material error. Changes in accounting estimates are accounted for prospectively, i.e. in the current and future years affected by the change and do not give rise to a prior period adjustment.

Changes in accounting policies are made only when required by proper accounting practices, or the change provides more reliable or relevant information about the effect of transactions, other events and conditions on the Board's financial position or financial performance. Where a change is made, it is applied retrospectively (unless otherwise stated) by adjusting opening balances and comparative amounts

for the prior period as if the new policy had always been applied.

Material misstatement or omission discovered in prior period figures are corrected retrospectively (unless otherwise stated) by adjusting opening balances and comparative amounts for the prior period.

G Government Grants and other Contributions

Whether paid on account, by instalments or in arrears, government grants and third-party contributions and donations are recognised as due to the Board when there is reasonable assurance that:

- the Board will comply with the conditions attached to the payments; and
- the grants or contributions will be received.

Amounts recognised as due to the Board are not credited to the CIES until conditions attaching to the grant or contribution have been satisfied.

Monies advanced as grants and contributions for which conditions have not been satisfied are carried in the Balance Sheet as creditors. When conditions are satisfied, the grant or contribution is credited to the Specific Grant Income line in the CIES.

H Leases

Operating Leases: Board as Lessee

Rentals paid under operating leases are charged to the CIES as an expense of the services benefiting from use of the leased property, plant or equipment.

Charges are made on a straight-line basis over the life of the lease, even if this does not match the pattern of payments (e.g. there is a rent-free period at the commencement of the lease).

The risks and rewards of ownership remain with the lessors along with the title of the property.

I Plant and Equipment

Assets that have physical substance and are held for use in the production or supply of goods or services, for rental to others, or for administrative purposes and that are expected to be used during more than one financial year are classified as plant and equipment.

Recognition

Expenditure on the acquisition, creation or enhancement of Plant and Equipment is capitalised on an accruals basis. Expenditure that merely maintains the condition of an asset (i.e. repairs and maintenance) is charged as an expense when it is incurred.

Measurement

Assets are initially measured at cost, comprising:

- the purchase price;
- any costs attributable to bringing the asset to the location and condition necessary for it to be capable of operating.

Plant, furniture and computer equipment costing less than £9,000 are not treated as fixed assets. This de minimis level does not apply where certain categories of these assets are grouped together and form part of an approved capital programme.

Assets are then carried in the Balance Sheet using the depreciated replacement cost.

Impairment

Assets are assessed at each year-end to determine whether there is any indication that an asset may be impaired.

Where indications exist and any possible differences are estimated to be material, the recoverable amount of the asset is estimated, an impairment loss is recognised for the shortfall and the carrying amount of the asset is written down in the CIES.

Where an impairment loss is subsequently reversed, the reversal is credited to the CIES, up to the amount of the original loss, adjusted for depreciation that would have been charged if the loss had not been recognised.

Disposals

When an asset is disposed of or decommissioned, the carrying amount of the asset in the Balance Sheet is written off to the CIES as part of the gain or loss on disposal. Any receipts from disposals are credited to the CIES, also as part of the gain or loss on disposal (i.e. netted off against the carrying value of the asset at the time of disposal).

Depreciation

Depreciation is provided for on all Plant and Equipment assets by the allocation of their depreciable amounts over their useful lives. For ICT equipment, this is calculated on a straight-line basis over 5 years.

J Intangible Assets

Expenditure on non-monetary assets that do not have physical substance, but are controlled by the Board as a result of past events (e.g. software licences) is capitalised when it is expected that future economic benefits or service potential will flow from the intangible asset to the Board.

Intangible assets are measured initially at cost. Amounts are revalued where the fair value of the assets held by the Board can be determined by reference to an active market. The depreciable amount of an intangible asset is amortised over its useful life on a straight-line basis in the CIES.

An asset is tested for impairment whenever there is an indication that the asset might be impaired and any losses recognised are posted in the CIES. Any gain or loss arising on the disposal or abandonment of an intangible asset is posted to the Other Operating Expenditure line in the CIES.

Where expenditure on intangible assets qualifies as capital expenditure for statutory purposes, amortisation, impairment losses and disposal gains and losses are not permitted to have an impact on the Revenue Reserve. The gains and losses are therefore reversed out of the Revenue Reserve in the Movement in Reserves Statement and posted to the Capital Adjustment Account and Capital Receipts Reserve.

All capital expenditure is charged to the constituent authorities, meaning that the Board has no requirement to borrow.

Software costing less than £9,000 is not treated as an intangible asset and is charged to the CIES. This de minimis does not apply where certain categories of assets are grouped together.

K Reserves

Reserves are classified under accounting regulations into two categories: usable reserves, which are available to spend; and unusable reserves, which are unrealised net gains that have a deferred impact on the Board.

Usable Reserves

The Revenue Reserve represents surplus funds held by the Board, which are ultimately repayable to the constituent authorities in the same allocation proportions as the requisitions.

Unusable Reserves

Certain reserves are held to manage the accounting processes for non-current assets, retirement and employee benefits and do not represent usable resources for the Board; these reserves are explained in the Unusable Reserves note.

L Value Added Tax (VAT)

Income and Expenditure excludes any amount relating to VAT, as all VAT collected is payable to HM Revenue and Customs (HMRC) and all VAT paid is recoverable from HMRC.

RENFREWSHIRE VALUATION JOINT BOARD

To: Renfrewshire Valuation Joint Board

On: 29 May 2020

Report by: The Clerk and The Treasurer

Heading: Remuneration of Elected Members who are appointed
Conveners and Vice-conveners of Joint Boards

1. Background

- 1.1 The Local Governance (Scotland) Act 2004 (Remuneration) Regulations 2007 (hereafter referred to as “the 2007 Regulations”) introduced a system of remuneration for elected members, including the Convener and Vice-Convener of Joint Boards.
- 1.2 Since 2007, various amendment regulations have had the effect of amending the yearly remuneration to be paid to elected members, including those elected members who are conveners or vice-conveners of joint boards. The most recent amendment regulations were laid before the Scottish Parliament on 13 February 2020 and came into force from 1 April 2020. These amendment regulations – *The Local Governance (Scotland) Act 2004 (Remuneration) Amendment Regulations 2020* (“the 2020 amendment regulations”) – stipulate changes to the remuneration rates payable to elected members.
- 1.3 The change implemented by the 2020 amendment regulations is an increase of 2.2% in the yearly remuneration payable to councillors from 1 April 2020.
- 1.4 The 2020 amendment regulations stipulate that the **convener of a joint board** shall be paid, from **1 April 2020**, a total yearly amount of **£22,320** inclusive of any amount payable to them as a local authority councillor under the 2007 Regulations.
- 1.5 The 2020 amendment regulations also stipulate that the **vice-convener of a joint board** shall be paid, from **1 April 2020**, a total yearly amount of **£21,204** inclusive of any amount payable to them as a local authority councillor under the 2007 Regulations.
- 1.6 The Regulations state that “remuneration shall be paid by the local authority of which the convener or vice-convener (as the case may be) is a member to one convener and one vice-convener for each joint board”, and so the

remuneration costs for both the Convener and the Depute Convener of the Renfrewshire Valuation Joint Board shall be met in full by Renfrewshire Council (for Councillor Doig) and by East Renfrewshire Council (for Councillor O'Kane).

- 1.7 Councillor Doig, Convener, is not classified as a senior councillor within Renfrewshire Council. The difference between her yearly remuneration as Convener (£22,320 from 1 April 2020) and what her yearly remuneration would otherwise ordinarily be as a councillor (£17,854 from 1 April 2020) of £4,466 shall be met by her own local authority.
- 1.8 Councillor O'Kane, Depute Convener, is a senior councillor within East Renfrewshire Council. Any difference between his yearly remuneration as Depute Convener (£21,204 from 1 April 2020) and what his yearly remuneration would otherwise ordinarily be as a senior councillor shall be met by his own local authority.

2. Recommendations

- 2.1 It is recommended that the Joint Board notes the revised remuneration levels mandated by The Local Governance (Scotland) Act 2004 (Remuneration) Amendment Regulations 2020 for the Convener and Depute Convener of the Renfrewshire Valuation Joint Board as follows:

Position	yearly remuneration from 1 April 2019 to 31 March 2020	yearly remuneration from 1 April 2020
Convener	£21,840	£22,320
Depute Convener	£20,748	£21,204

- 2.2 It is recommended that the Joint Board notes that the remuneration costs for each position shall be met by the local authority at which the position holder is an elected member.

RENFREWESHIRE VALUATION JOINT BOARD

To: Renfrewshire Valuation Joint Board**On: 20 May 2020**

Report by: Chief Auditor

Heading: INTERNAL AUDIT ANNUAL REPORT 2019/20

1. SUMMARY

- 1.1 The Public Sector Internal Audit Standards require the Chief Auditor to prepare a report, at least annually, to senior management and the Board on the internal audit activity's purpose, authority, and responsibility, as well as performance relative to its plan.
- 1.2 The annual report must also provide an annual audit opinion on the overall adequacy and effectiveness of the Renfrewshire Valuation Joint Board's internal control environment.
- 1.3 The Annual Report for Renfrewshire Valuation Joint Board is attached at Appendix 1 and outlines the role of Internal Audit, the performance of the Internal Audit Team, the main findings from the internal audit work undertaken in 2019/20, and contains an audit assurance statement.

2. RECOMMENDATIONS

- 2.1 Members are invited to consider and note the contents of the Annual Report.
-

Renfrewshire Valuation Joint Board Internal Audit Annual Report 2019-2020

**Renfrewshire Council
Internal Audit**

May 2020

Renfrewshire Valuation Joint Board
Internal Audit Annual Report 2019/2020

Contents

		Page
1.	Introduction	1
2.	Responsibilities of Management and Internal Audit	2
3.	Internal Audit Activity in 2019/20	2
4.	Internal Audit Performance	3
5.	Planned Audit Work for 2020/21	4
6.	Audit Assurance Statement	5

**Renfrewshire Valuation Joint Board
Internal Audit Annual Report**

1 April 2019 – 31 March 2020

1. Introduction

1.1 As host Authority, Renfrewshire Council provides an internal audit service to Renfrewshire Valuation Joint Board. This includes:

- The compilation of an annual audit plan following consideration and evaluation of those areas of greatest risk in the organisation's operation, and consultation with the Assessor and Electoral Registration Officer, Renfrewshire Valuation Joint Board;
- Delivery of the planned audit assignments;
- Follow up of previous audit recommendations;
- Provision of any ongoing advice and support on audit and risk management related matters;
- Provision of an Annual Report and Assurance Statement, and presentation to elected members at the board of Renfrewshire Valuation Joint Board.

1.2 The Service operates in accordance with the Public Sector Internal Audit Standards which defines Internal Audit's role as:

“.....an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.”

1.3 In line with the Standards, the purpose of this Annual Report is to report on:

- The outcome of the planned Internal Audit reviews 2019/20 relating to Renfrewshire Valuation Joint Board;
- The outcome of Internal Audit reviews of supporting Renfrewshire Council corporate systems;
- Internal audit performance;
- Planned audit work for 2020/21;
- The annual assurance statement which provides an opinion on the overall adequacy and effectiveness of the Board's internal control environment.

2. Responsibilities of Management and Internal Audit

- 2.1 It is the responsibility of management to ensure that the areas under their control is adequate and effective and that there is a sound system of internal control which facilitates the effective exercise of the organisation's functions and which includes arrangements for the management of risk.
- 2.2 Internal Audit is not a substitute for effective control exercised by management as part of their responsibilities. Internal Audit's role is to independently assess the adequacy of the risk management, internal controls and governance arrangements put in place by management and to undertake sufficient work to evaluate and conclude on the adequacy of those controls for the period under review.

3. Internal Audit Activity during 2019/2020

- 3.1 One specific engagement was undertaken during 2019/20, which related to the internal controls in operation over the budget monitoring. The main findings in relation to this review is summarised in table 1 below:

Table 1

Audit Area	Conclusion
Budget Monitoring Arrangements	<ul style="list-style-type: none">• Substantial Assurance• The system in place for budget monitoring is operating satisfactorily. Although, there were changes to the format of budget monitoring reports as a result of using the Business World Financial system, the reports continue to provide sufficient and appropriate information to enable the budget to be satisfactorily monitored.

- 3.2 The Annual Report for 2018/2019 and the summary of outstanding recommendations was submitted to the Authority on 31 May 2019.
- 3.5 The implementation rate of audit recommendations is a measure of operational culture and effectiveness. During 2019/20, 4 recommendations were followed up. Of these 1, (25%) had been completed, 2 (50%) partially complete and 1 (25%) not yet been implemented, subject to completion at a later date.
- 3.5 Internal Audit also carried out reviews of the main corporate systems operating within Renfrewshire Council which support the Board's activity. The main findings in relation to these are summarised in Table 2 below and Renfrewshire Council management have agreed to implement the audit recommendations made in relation to each review:

Table 2

Audit Area	Conclusion
General Ledger	<ul style="list-style-type: none"> • Reasonable Assurance • The audit highlighted that the guidance available to staff was satisfactory. Recommendations were made to strengthen the controls surrounding password access, transaction coding and journal entry authorisation.
Procurement – Quick Quote process	<ul style="list-style-type: none"> • Reasonable Assurance • The audit has identified that small number of improvements are required to the execution of the council's quick quote processes surrounding retaining evidence, approval of successful quotes and analysing spend to ensure the quick quote process is used when required.
Cloud Services	<ul style="list-style-type: none"> • Limited Assurance • The review identified that there was scope to improve the cloud security control environment, a number the areas identified were already known to management and work was underway to address. Recommendations were made in relation to formal Cloud Security Assessments for all contractors. We also identified processes that would benefit from completion and implementation of a formal framework for supplier assurance and performance.

4. Review of Internal Audit Performance

- 4.1 Internal Audit produces regular reports on its performance during the year to the Renfrewshire Council, Audit, Risk and Scrutiny Board, against a range of measures set annually by the Director of Finance and Resources. These targets are set for all internal audit engagements and include Renfrewshire Council and other associated bodies, for which the team provides internal

audit services. Table 3 shows the actual performance against targeted performance for the year.

Table 3

Internal Audit Performance 2019/20		
Performance measure	Target 2019/20	Actual 2019/20
% of audit assignments completed by target date	95%	95.4%
% of audit assignments completed within time budget	95%	96.9%
% completion of audit plan for the year*	95%	98.5%

* this measures the completion percentage as at 31 March. 100% of the plan is ultimately delivered through the finalisation of the outstanding elements in the new financial year.

4.2 Actual performance for the year, is above the target performance level. All RVJB specific audit engagements were completed by 31 March 2020.

4.3 The Chief Auditor is required to develop and maintain a quality assurance and improvement programme that covers all aspects of internal audit including conformance with the PSIAS. The review did not identify any areas of non-conformance that require to be addressed.

4.4 External Audit

External Audit's review of the internal audit service concluded that overall the service operates in accordance with the PSIAS.

4.5 Risk Management

The internal audit service through the Risk Manager, provides advice and support to the RVJB officers, as required.

5. Planned Work for 2020/21

5.1 Following a risk based assessment of the activities of the Renfrewshire Valuation Joint Board, the audit plan for 2020/2021 provides for a review of the electoral registration system and ad-hoc financial advice, reactive investigative work, follow-up of previous audits and risk management advice.

6. Audit Assurance Statement

- 6.1 Internal Audit has performed its work in accordance with the role defined in paragraph 1.2. The audit work performed has been reported to the Assessor and Electoral Registration Officer, and to the Board. Where areas for improvement in internal control have been identified appropriate recommendations have been made and accepted for action by management.
- 6.2 In view of the continued challenges common to all public bodies, there will be a requirement for the council and the bodies for which it is host authority to exercise very close scrutiny over expenditure, and this area will continue to receive due internal audit attention.
- 6.3 It is not feasible for the system of internal control to be without any weakness. It is important to balance the risks involved in accepting systems limitations with the consequences if a problem emerges. Internal Audit recognises this and assesses this in its reporting mechanism.
- 6.4 In this context, it is considered that, reasonable assurance can be placed upon the adequacy and effectiveness of the Renfrewshire Valuation Joint Board's internal control, risk management and governance arrangements, as evidenced by:-
- The results of the audit work in 2019/20 in relation to the corporate systems which supported the Renfrewshire Valuation Joint Board's activities, and to specific work carried out in relation to those activities.
 - Management action in response to audit recommendations.
 - Management self assessment of internal control, risk management and governance arrangements.
 - The regular review and updating of the Local Code of Corporate Governance by the Council in accordance with the CIPFA/SOLACE framework for corporate governance requirements, and of the corporate governance arrangements within Renfrewshire Valuation Joint Board.

Signed 

Chief Auditor

Date 29 May 2020



Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board

Meeting on: 29th May 2020

Subject: Barclay Update / Service Review

Author: Assessor & Electoral Registration Officer

1. Background

It was agreed that the Board should be updated at each meeting on developments and expenditure arising from the Barclay Review. Furthermore, at the February Board meeting permission was sought from the Board for a Service review to be undertaken to address issues such as non-filling of vacancies and the new legislative changes coming into effect beginning in April of this year.

The Non-Domestic Rates (Scotland) Bill is now law and has been partially implemented in April 2020, with full implementation to follow thereafter.

There are six main Barclay recommendations which are reflected in this bill, these are listed below;

- i. The change of the revaluation cycle from 5 yearly to 3 yearly
- ii. New property markers to be shown against properties in the Valuation Roll
- iii. Changes to valuation of properties within a Park
- iv. From the 2022 Revaluation going forward access will be given to a list of comparative subjects used to value a particular entry in the Valuation Roll
- v. The existing Appeals system to be changed to a two-stage appeal system
- vi. Information Gathering powers to be strengthened with Assessors issuing Civil Penalties to those who do not respond.

The Scottish Assessor's Association (SAA) has had regular contact with the Scottish Government and has replied to consultations and appeared at committees as appropriate to ensure a consistent approach. Assessors will continue working jointly to ensure delivery of all these new duties and will also support ongoing development of the SAA Portal which provides information to ratepayers and their agents.

2. Recruitment/Restructure

As previously reported one of the major impacts of this Bill will be the necessity to recruit staff in order for the new powers and legislative changes to be implemented timeously.

I asked for the Board's permission to review the current structure and report back to this Board meeting with my recommendations.

As I had stated in my February report and highlighted as a real risk within the Corporate Risk Register, the recruitment and retention of staff has now become a serious issue. In addition, our Principal Administrative Officer (PAO) has retired at the end of March and despite advertising and interviewing, a suitable replacement has not been found. This has also necessarily influenced the review of the organisation to include the electoral and administrative sections.

Given the recent lack of success in recruitment I am seeking the Board's approval to allow me to use my delegated powers, quoted below, to restructure as I see necessary, taking account of the fact of the difficulties in recruitment and retention of staff. I will do this in consultation with both the Clerk and the Treasurer to the Board ensuring I work within budget, within the Job Evaluation Scheme and with Union approval as appropriate.

POWERS/FUNCTIONS DELEGATED OR RECOGNISED

The delegations to the Assessor and Electoral Registration Officer shall also be delegations to the Assistant Assessors and Electoral Registration Officers but only in those circumstances where the Assessor and Electoral Registration Officer is not available to exercise any of these delegations.

*The **Assessor and Electoral Registration Officer** is empowered or is recognised by the Joint Board as enjoying the authority:-*

- (1) to deploy resources as he/she thinks fit for the best execution of functions under his/her management subject to the Joint Board's Financial Regulations and subject to there being appropriate provision in the Joint Board's budget.*

This course of action allows me the flexibility to address the vacancies and required re modelling of the existing structure in a fluid manner which results in an organisation that can deliver the new statutory requirements.

3. IT Valuation System

As previously discussed a new IT valuation system is in the process of being procured. The procurement exercise has been affected by the Covid-19 lockdown, however, work is now resumed on this and procurement is still on track to be finalised by late summer.

4. Internal Barclay Project Group

Given the changes to current working practices which will be required to deliver these recommendations an internal working group has been established. This group will now meet on a regular basis.

Training and a plan for delivery of this new legislation will be a top priority over the coming months.

5. Recommendations

- i. The Board approves this report and allows the Assessor to reorganise the structure, as already delegated, ensuring financial implications are within both the core budget and Barclay funding.

Kate Crawford
Assessor and Electoral Registration Officer
18th May 2020

For further information please contact Kate Crawford at 0141-618-5903
or via e-mail at kate.crawford@renfrewshire-vjb.gov.uk



Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board

Meeting on: 29th May 2020

Subject: Electoral Update Report

Author: Assessor & Electoral Registration Officer

1. Introduction

This report is to provide members with an update on the forthcoming enactment of the Scottish Elections (Franchise and Representation) Act, effective from 1st April 2020 and changes to the annual canvass.

2. New Legislation

- 2.1 Scottish Elections (Franchise and Representation) Act has brought in an extension to the franchise to vote in Scottish Parliamentary and Local government elections for foreign nationals. Allowing citizens of any country who are legally resident in Scotland the right to vote in devolved elections.

It is intended that the extension of the franchise to this new category of voter should result in as little practical change as possible in terms of electoral registration and administration. Foreign nationals will be able to register with exactly the same options as existing voters, such as via a declaration of local connection, and make use of existing processes for anonymous registration and postal and proxy votes where appropriate.

The Act also allows those prisoners sentenced to a term of 12 months or less to register to vote for both these devolved elections. This will apply to all “prisoners” who are detained in Scotland, including young offenders who are detained in young offender’s institutions. We are the first to register a prisoner under this legislation.

- 2.2 The Scottish Elections (Reform) Bill is still progressing through Parliament and it includes changes to allow the attainment date to be 14 years old, which means as ERO’s we will add young people to the register once they have reached their fourteenth birthday. As with existing young people these attainers will not be published on the relevant register until they have reached voting age of 16 years old. Work on our Electoral Management System (EMS) to reflect these changes is ongoing.

3. Canvass Reform

- 3.1 Legislation has been made by the UK Government to allow the new style canvass to happen this summer. The Scottish Government have laid the necessary legislation to allow the changes to canvass in Scotland effective from 28th April 2020.

- 3.2 The main changes under this legislation allows the ERO to decide on different routes for canvassing households and will eventually lead to savings being made on the costs of the annual canvass. Training for this new style canvass is currently ongoing via our Electoral Management System (EMS) supplier and various staff members have been involved in these virtual training sessions.
- 3.3 Due to the Scottish Government's extension to the franchise, inclusion of foreign nationals and prisoners (serving less than 12 months), I intend to start the canvass by mid August this year. This will allow the final parts of the legislation and development of the EMS to have been successfully completed with staff training as required.
- 3.4 Decisions on whether we carry out the final part of canvass with the personal visit (door knock) have still to be made. In present circumstances it is difficult to see how this could safely be achieved I will be able to update the Board at the September meeting once further advice has been given. The personal visit phase of the canvass will not be taking place before late September/ early October in any case.

4. Future Elections

- 4.1 As a member of the Electoral Management Board (EMB) for Scotland I am on a working group looking at the potential issues and solutions for the next scheduled elections, that is the Scottish Parliamentary elections due in May 2021. Given the uncertainty, about being able to run elections in their current format, the EMB is tasked with looking at the election timetable and in particular postal votes as it is envisaged there may be a significant increase of these, or if the Government decides, this next election may be on an all postal basis.
- 4.2 At the time of writing there are no other elections scheduled, however, as always this will be kept under review and should circumstances require staff will be able to deliver.

5. Publication of Registers

- 5.1 We have managed to produce monthly updates of the register, including the April Update which was especially important as it reflected Renfrewshire Council's new polling scheme. It should be noted that had we not moved to an Electoral management System (EMS) we could not have achieved all that we have in remote working, had we been using our previous In-House system.

6. Elections

- 6.1 The next planned elections are the Scottish Parliamentary elections in May 2021. Given the issues highlighted above and the continuing uncertainty of how future elections may be affected by the Covid crises, it is necessary to keep this as a watching brief at present.

7. Ongoing Projects

- 7.1 I am on both the Westminster and Scottish Government Accessibility Groups which are looking at ways to improve access to elections for a broad spectrum of people with varying issues around accessing registration and participation in elections. Both groups are investigating ways to be more inclusive and are looking at such things as aides to assist people with sight loss and those with mental health issues in accessing our services.

General Conclusions

I would like to take this opportunity to thank all the staff for their hard work in continuing to deliver an electoral service during these unprecedented times.

Recommendations

- i. The Board notes the contents of this report.

Kate A Crawford – 18th May 2020

For further information please contact Kate Crawford on 0141-618-5903
Or via e-mail at kate.crawford@renfrewshire-vjb.gov.uk



Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board
Meeting on: 29th May 2020
Subject: Strategic Service Plan 2018-21 – Annual Update
Author: Assistant Assessor & Electoral Registration Officer

1.0 Introduction

The attached report is the 2019/20 annual update of our three yearly Strategic Service Plan which covers the years 2018-2021.

It is being presented to the Board for information purposes.

2. Recommendation

The Board notes this report.

Lindsey Hendry
Assistant Assessor & ERO
13th May 2020

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RENFREWSHIRE VALUATION JOINT BOARD



STRATEGIC SERVICE PLAN APRIL 2018 TO APRIL 2021

Annual Update – April 2020

Title	Service Plan – April 2018 to April 2021
Author	Kate Crawford, Assessor
Approved By	Management Team
Date of Approval	21 st May 2018
Reviewer	Assistant Assessor
Review Date	Annually

Review History

Review No.	Details	Release Date
1	Annual Review of Service Plan	April 2019
2	Annual Review of Service Plan	April 2020

BACKGROUND

Renfrewshire Valuation Joint Board (RVJB) is committed to a three-year Service Planning Schedule. The most recent Strategic Service Plan approved by the Joint Board covers the period 2018-2021.

As the environment in which the Board operates is constantly changing, there is a need to review the Service Plan annually. Rather than produce a fully revised Plan, however, this 'Update' includes such changes and new tasks as have occurred or been identified since approval of the main document. It should therefore be read along with the main 2018-21 Strategic Service Plan. All references and numberings contained within this document refer to the original Plan.

PART ONE – SERVICE FUNCTION

1.0 INTRODUCTION

The Assessor is responsible for the valuation of non-domestic properties (The Valuation Roll) and the valuation of domestic properties (The Valuation List) and also in their role as Electoral Registration Officer, the compilation of the Electoral Register.

Throughout 2019/20, the valuation team have been heavily involved with the disposal of the 2017 Revaluation appeals. Local Valuation Appeal Committee (VAC) hearings have been scheduled throughout 19/20 and dates of VAC hearings have been scheduled through to December 2020. The 31st December 2020 is the last date for disposal of 2017 Revaluation appeals and this date is governed by statute.

The Assessor is normally required to complete a 5-yearly Revaluation of all non-domestic properties within the Valuation Roll. As a result of recommendations from the Barclay Review of Non-Domestic Rates, legislation has now been enacted by the Scottish Government to facilitate the move to 3 yearly revaluations from 1st April 2022.

As at the 31st March 2020, the staffing complement stands at 42. The increase from 40, which was the staff complement as at 31st March 2019 to 42, despite losing a number of existing personnel during this financial year, is due to personnel being recruited to enable the Assessor to meet the challenges the Non-Domestic Rates (Scotland) Act 2020 will bring to non-domestic rating.

1.1 VALUATION ROLL

The total rateable value as at 31st March 2020 was approximately £387m and the total number of subjects in the Valuation Rolls for the Joint Board area was 14,150.

1.2 VALUATION LIST

As at the 31st March 2020 there were 166,972 properties in the Council Tax Valuation Lists for the Joint Board area.

1.3 REGISTER OF ELECTORS

The Revised Register is updated by a canvass of all households, which in 19/20 was carried out during September – November. As at the 1st March 2020 the number of electors for UK Parliamentary Elections was 269,826.

PART TWO - CORE OBJECTIVES

2.1 THE VALUATION ROLL

2.1.1 The maintenance of the Valuation Roll, dealing with non-domestic appeals and preparing for the 2022 Revaluation is now the focus of the Non-Domestic Team since it was formed in December 2018.

2.1.2 As at the 31st March 2020, we have disposed of 89.41% of the number of subjects under appeal which relates to the bulk of shop, office and industrial premises within each of the three Local Authority areas.

As at the 31st March 2020 6 appeals from the 2005 Revaluation in relation to 5 subjects and 24 appeals from the 2010 Revaluation in relation to 12 subjects remain outstanding at the Lands Tribunal.

2.2 THE VALUATION (COUNCIL TAX) LIST

2.2.1 The maintenance of the Valuation List and dealing with council tax proposals and appeals is now the focus of the Council Tax Team since it was formed in December 2018.

2.3 THE REGISTER OF ELECTORS

2.3.1 As at the 1st April 2020, the number of electors for Scottish or Local Government Elections is 273,683 over the three constituent authorities.

2.3.2 The Electoral Registration Officer procured, on behalf of the Joint Board and in conjunction with Renfrewshire Council's Procurement Department, an Electoral Management System (EMS) with the contract being awarded to Democracy Counts in February 2019. The Joint Board migrated to the new EMS on 20th August 2019 and it has streamlined delivery of electoral services and has mitigated the risks of resourcing and delivering unplanned electoral events as the snap UK Parliamentary General Election on 12th December 2019 was delivered on the new system. In addition, the 2019 canvass was undertaken on the new system but unfortunately was unable to be completed due to the unplanned UK Parliamentary General Election being called during the canvass period.

2.3.3 The Electoral Registration Officer has been preparing for changes to the registration franchise the Scottish Elections (Franchise and Representation) Act 2020 will bring with effect from 1st April 2020.

2.3.4 The Electoral Registration Officer has also been preparing for the planned reforms to improve the annual canvass of electors which will be brought in by canvass reform legislation in 2020.

2.3.5 The procurement of the EMS has mitigated substantially the risks involved with the changes to the Electoral Registration landscape the extension to the franchise and canvass reform will bring in 2020.

2.4 CORPORATE GOVERNANCE

2.4.1 A Corporate Risk Register is maintained and reviewed every 6 months and reported to the Board on a biannual basis. The revised Corporate Risk Register was presented to the Board Meetings held on the 16th August 2019 and 28th February 2020.

- 2.4.2 With regard to RVJB's Records Management Plan (RMP), which was agreed by the Keeper of the Records of Scotland in January 2016, RVJB was invited to submit a Progress Update Review (PUR) in January 2020 in relation to the RMP. The PUR process is entirely voluntary and RVJB responded to the Keeper's Assessment Team to confirm RVJB would submit a PUR. The PUR was submitted on 7th April 2020 and a draft, interim report has been received on 5th May 2020 from the Keeper's Assessment Team.

2.5 EQUAL OPPORTUNITIES

- 2.5.1 RVJB monitors equal opportunities continuously in line with our Public Sector Equalities Duty and the Progress Report for 2019-2021, which was carried out in April 2019, is published on our website in accordance with legislation.

2.6 STAFFING AND PERSONNEL MATTERS

- 2.6.1 The number of staff employed by RVJB has risen in 2019/20 from 40 to 42. The number of staff has increased despite members of staff leaving throughout the year due to personnel being recruited to enable the Assessor to meet the challenges the changes the Non-Domestic Rates (Scotland) Act 2020 brings to non-domestic rating. As previously reported to the Board, two very experienced members of the valuation team left the organisation last year and the filling of these two core vacancies has proved unsuccessful despite two attempts, in July 2019 and again in January 2020. This highlights an underlying issue with recruiting qualified valuation staff which had been present for a period and is now being exacerbated due to the changes to Non-Domestic Rates as a result of the Barclay Review.

2.7 FINANCE AND BUDGETING

- 2.7.1 Efficiency savings are continuously being achieved through streamlining our services in conjunction with sacrificing posts within RVJB's structure.
- 2.7.2 The procurement process for a Disaster Recovery Solution was completed in October 2019 and Renfrewshire Council's Procurement Department was again heavily involved in the process with the contract being awarded to Pulsant.

2.8 INFORMATION TECHNOLOGY

- 2.8.1 The Assessor's 'Progress' information technology system will require to be replaced during the life of this Service Plan and this is all the more urgent given the decision of the Scottish Government to move to 3 yearly Revaluations. Investigations into a suitable replacement are ongoing and the progress into this IT solution will be reported to a future Board meeting.
- 2.8.2 As previously mentioned under 2.7.2, a Disaster Recovery Solution which was proportionate to the Board's business requirements was procured in October 2019. As of December 2019, RVJB's entire Virtual Infrastructure has been backed up by our Disaster Recovery Supplier to their offsite cloud-based storage facility. In addition, RVJB's critical servers are also being replicated, via a dedicated fibre link, to Pulsant which will safeguard RVJB in the event of an IT disaster. A formal Disaster Recovery Plan has yet to be finalised and tested, however this should be completed later in 2020.

2.9 INFORMATION MANAGEMENT

- 2.9.1 In line with data protection legislation the Privacy Notices for both Joint Board staff and stakeholders were reviewed by RVJB's DPO and with regard to the Privacy Notice for stakeholders, published on our website.

- 2.9.2 Information Security Training tailored to the three functions of the Joint Board was delivered by RVJB's DPO throughout 2019/20.
- 2.9.3 To ensure continued compliance with data protection legislation, any new or amended data sharing agreements are reviewed by RVJB's Data Protection Officer prior to being signed by RVJB.

PART THREE

KEY ACTIVITIES AND OUTCOMES

Key To Business Objectives

The codes in the table below relate each Activity and Outcome contained in Part Three of the Service Plan to the relevant Business Objective(s) within RVJB's **Mission, Vision and Commitments** Statements.

Number	Business Objective
1	Compile the Valuation Roll
2	Compile the Council Tax Valuation List
3	Compile the Electoral Register
4	Maintain the Valuation Roll
5	Maintain the Council Tax Valuation List
6	Maintain the Electoral Register
All of the above are underpinned by the aim of providing these services in a high quality, effective and responsive manner.	
7	Listening and responding to Stakeholders needs
8	Valuing staff and providing them with opportunities to develop and contribute
9	Reacting innovatively to change
10	Treating all stakeholders in a fair, consistent manner and in accordance with equal opportunities requirements
11	Striving for continuous improvement in all aspects of service delivery
12	Ensuring that we are accessible and accountable to stakeholders
13	Pro-actively planning workloads and deploying resources
14	Using 'plain English'

3.1 THE VALUATION ROLL

3.1.1 Maintenance of the 2017 Valuation Roll – As per 2018 - 21 Service Plan

3.1.2 Revaluation 2017 - Settlement of Appeals – As per 2018 - 21 Service Plan

3.1.3 Running Roll Appeals – As per 2018 - 21 Service Plan

3.1.4 Revaluation 2022 (to include Telecoms as designated assessor) – As per 2018 - 21 Service Plan

3.1.6 Telecoms Valuations - As per 2018 – 21 Service Plan

3.1.7 Review of Tribunals System - As per 2018 – 21 Service Plan

3.2 THE COUNCIL TAX VALUATION LIST

3.2.1 Maintenance of the Council Tax Lists - As per 2018 – 21 Service Plan

3.2.2 Amendments to Bands following Alteration and Subsequent Sale - As per 2018 – 21 Service Plan

3.2.3 Proposals and Appeals - As per 2018 – 21 Service Plan

3.2.4 Council Tax Revaluation - As per 2018-21 Service Plan

3.3 THE ELECTORAL REGISTER

3.3.1 Annual Register of Electors

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review canvass procedures, including telephone, Internet /SMS facility and door to door enquiries	3,7,9,10,11,12,13	Assistant Assessors, Principal Admin Officer (PAO)	Annually, May
(b)	Prepare file of properties to be canvassed.	3,9	PAO	Annually, As Required
(c)	Invite tenders for printing and issuing canvass forms	3,9,10,11,12,13,14	PAO	As Required - on expiration of current contract
(d)	Award contract for above	3,9,10,11,12,13,14	Assessor/PAO	As Required- on expiration of current contract
(e)	Recruit door-to-door canvassers and order resources	3,8,9,10,13	PAO/Clerical Manager & Admin Support	Annually, March - June
(f)	Train door-to-door canvassers and provide resources	3,8,10,11,13	PAO/Clerical Manager	Annually, October
(g)	Obtain potential 'attainer' information from education authorities as appropriate.		Clerical Manager	Annually- pre canvass start date
(h)	Issue of HEF's, ITR's and, where appropriate, reminders to all households in accordance with annually established timetables.	3,9,10,11,12,13,14	PAO	Annually, July – October
(i)	Complete such door-to-door canvass in accordance with annually established timetables	3,7,9,10,11,13	PAO/Clerical Manager	Annually, July – October
(j)	Complete canvass of establishments	3,9,10,11,13	PAO/ Clerical Manager	Annually, January – February
(k)	Load scanned images into EMS	3,9,10,11,13	Clerical Manager	Annually, July – November
(l)	Receive returns electronically from telephone, internet and SMS direct into EMS	3,7,9,10,11,13	Clerical Manager	Annually, July - November
(m)	Process changes on EMS	3,9,10,11,13	Clerical Team	Annually, July - November
(n)	Provide Management Team with canvass progress reports, including telephone and internet service returns	3,9,11	PAO	Weekly during canvass
(o)	Produce and publish 'Full' and 'Open' Registers, in accordance with statutory timetables, for provision to Government Departments and sale to Credit Reference Agencies.	3,7,9,10,12,14	PAO/Clerical Manager	Annually, by 1 st December
(p)	Timeous provision of Registers to appropriate bodies and places, including places of public display, in accordance with statute and EC Performance requirements	3,7,9,10,12,14	PAO/Clerical Manager	Annually, December – January
(q)	Answer all ad-hoc enquiries from current, past and potential electors in accordance with RVJB Working Practices.	3,7,10,12,14	All relevant staff	Continuous
(r)	Maintain a record of sale and supply of registers	7,10,12	PAO/Clerical Manager	Continuous

(s)	Production of Electoral statistics to GROS and Electoral Commission in line with statutory requirement	7,11	PAO	Annually, December – January
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3.3.2 Maintenance of Register of Electors (Rolling Registration)

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Interrogate various data sources including Registers of Scotland, Council Tax systems, Housing records etc, to identify potential change	6, 7,10,11,12,13,14	Clerical Manager	As required
(b)	Issue BAU - ITRs and HEFs, 'Application to Vote by Post' and 'Review' forms/letters timeously to all parties requesting such, and as required from checks of change information received from council and other sources. Issue renewal notices to special category electors (overseas/service voters etc)	6, 7,10,11,12,13,14	Clerical Manager	As required
(c)	Forms received in the post are scanned into EMS	3,9,10,11,13	Clerical Manager	December - June
(d)	Issue Reminders to non-responses from the above	6, 7,10,11,12,13,14	Clerical Manager	As required
(e)	Arrange for door-to-door canvass for BAU non-responses to (d) above	6, 7,10,11,12,13,14	Clerical Manager	As required
(f)	Record returns of these and receive applications via Government Digital Service	6, 7,10,11,12,13	Clerical Manager	As required
(g)	Maintain a list of Applications.	6, 10,12,13	Clerical Manager	As required
(h)	With reference to the Integrity Checking staff guidance notes, process 'determined' changes via EMS as above.	6,10,12	Clerical Manager	Monthly, Jan – Sept. As per timetable
(i)	Issue, receive returns and process all Absent Voter Forms- quality of Signature and Date of Birth data checked	6,7,10,12,14	Clerical Manager	As required
(j)	Check all changes to source document.	6,10,12,13	Clerical Manager	Monthly, Jan – Sept. As per timetable
(k)	Timeous production of monthly 'Lists of Alterations' and 'Notices of Alteration' to the Register of Electors and republish the new Open Register.	6,10,11,12,14	PAO/Clerical Manager	Monthly, Jan – Sept. As per timetable
(l)	Timeous supply of changes to appropriate persons and bodies in format of choice.	7,9,10,11,12,14	PAO/Clerical Manager	Monthly, Jan – Sept. As per timetable
(m)	Compile and present monthly update statistics to Management Team	11,13	PAO	Monthly
(n)	Answer all ad-hoc enquiries for supply of Electoral Registers	7,9,10,11,12,14	PAO/Clerical Manager	As requested
(o)	Answer all ad-hoc queries in line with RVJB working practices	7,9,10,11,12,14	All relevant staff	Continuous
(p)	Review non-returns of forms against Council's Council Taxpayer records to assist with issuing of HEF's	6,9,10,11,12,13	Clerical Manager	All year round
(q)	Triennial enquiry to proxy voters in line with statutory regulations	6,10,11,12,13	Clerical Manager	Annually, April – Aug
(r)	Liaise with Establishments etc regarding new residents' applications to register and absent vote applications.	6,7,10,11,12,13	Clerical Manager	Regularly
(s)	Issue and process Absent Voter forms, including signature waiver requests, in accordance with staff guidance and above timetables. (See 3.3.5 below)	3,6,7,9,10,11,12	PAO/Clerical Manager	Ongoing
(t)	Review Participation Strategy/Activities as shown in EC Planning documentation	3,6,7,9,10,11,12	PAO	At publication and then quarterly
(u)	Issue such forms, take part in such initiatives etc as are included in annual Participation Strategy.	3,6,7,9,10,11,12	All staff	As required
(v)	Receive and process applications for anonymous registrations in accordance with staff guidance notes.	3,6,7,9,10,11,12	Clerical Manager	Continuous

3.3.3 Elections/Electoral Events – For each Election, individual timetables will be agreed with ROs and other interested parties. Regard will be had to directions and advice from Elections Management Board and Electoral Commission.

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	In the event of an election, elections or referenda, produce an Election Register or 'Polling List' and special lists of electors such as Absent Voters (Postal and Proxy Voter) lists, to include Personal identifiers, and issue letters in accordance with statute and by agreement with Returning Officers.	3,7,9,10,11,12	ERO/PAO/Clerical Manager	As per election timetable
(b)	Liaise with Returning Officers regarding Polling Places/Schemes and apply changes to EMS where appropriate	7,9,11,12,	PAO	As required
(c)	Provision of data to allow the printing of Poll Cards etc, including testing of procedures and data exports.	3,7,9,10,11,12	PAO	As per election timetable
(d)	Provide split registers suitably marked with Absent Voters to relevant Returning Officers.	3,7,9,10,11,12	PAO	As per election timetable
(e)	Supply of election register and absent voters' lists to candidates and election agents in line with the statutory regulations, and to maintain a record of same.	3,7,9,10,11,12	PAO/Clerical Manager	As per election timetable
(f)	Check quality of Signature and Date of Birth data for Absent Voters in advance of electoral event	3,7,9,10,11,12	Clerical Manager	As per election timetable
(g)	Provide advice service to Returning Officers staff on day of poll.	7,10,12,13,14	PAO/Clerical Manager	Day of Poll
(h)	Receive report of Absent Votes which failed due to PI inconsistencies from ROs – Files automatically loaded into EMS	6,7,9,10,12,13,14	PAO/ IT Manager	ASAP following electoral event
(i)	Issue relevant letters and/or forms to 'failed' Absent Voters including reminders	6,7,9,10,12,13,14	PAO/	ASAP following electoral event
(j)	Receive returns from (i) above and process as per normal procedures. If no response – Absent Vote cancellation letter issued	6,7,9,10,12,13,14	Clerical Manager	ASAP following electoral event

3.3.4 Absent Voters – Collection/Refresh of Personal Identifiers – As per 2018 - 21 Service Plan

3.3.5 Anonymous registration - As per 2018 – 21 Service Plan

3.3.6 Changes in Legislation - As per 2018 – 21 Service Plan

3.3.7 Boundary Changes - As per 2018 – 21 Service Plan

3.3.8 ER Data Standards

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Import CAG data from constituent councils to be used within EMS.	7,8,9,10,11,13	PAO / IT Manager	Ongoing basis
(b)	Cleanse name and address data and attach UPRNs	7,8,9,10,11,13	PAO / IT Manager	Ongoing basis/as required

3.4 CORPORATE GOVERNANCE

3.4.1 Joint Board Meetings - As per 2018 – 21 Service Plan

3.4.2 Probity and Propriety - As per 2018 – 21 Service Plan

3.4.3 Service Plans - As per 2018 – 21 Service Plan

3.4.4 Corporate Governance, Defalcation Procedures and Fraud Prevention - As per 2018 – 21 Service Plan

3.4.5 Strategic Management - As per 2018 – 21 Service Plan

3.4.6 Performance Management, Planning & Reporting - As per 2018 – 21 Service Plan

3.4.7 Internal Working Groups - As per 2018 – 21 Service Plan

3.4.8 Personnel, Policies and Procedures - As per 2018 – 21 Service Plan

3.4.9 Internal and External Audit - As per 2018 – 21 Service Plan

3.4.10 Risk Management

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review Risk Management Strategy	1-6,9,11,12,13	Assessor /Assistant Assessors	3-yearly
(b)	Implement and review Corporate Risk Register in accordance with the methodology contained in Policy	1-6,9,11,12,13	Management Team	Bi-Annually
(c)	Implement/Amend Risk Action Plan	1-6,9,11,12,13	Management Team	Annually in April
(d)	Monitor progress against Action Plan	11,13	Management Team	Monthly
(e)	Review Business Continuity/Disaster Recovery Plan	1-6,12,13	Assessor /Assistant Assessors	Annually
(f)	Liaise with RC Legal advisors to review all insurances	1-6,8,11,13	Assessor	Annually

3.5 ACCOUNTABILITY

3.5.1 Annual Accounts - As per 2018 – 21 Service Plan

3.5.2 External Audit - The timetabling of, and resource allocation to, External Audits are out with the direct control of the Assessor and are subject to annual agreement.

3.5.3 Audit Plan - As per 2018 – 21 Service Plan

3.5.4 Performance Monitoring and Reporting - As per 2018 – 21 Service Plan

3.5.5 Management Team Meetings - As per 2018 – 21 Service Plan

3.6 BEST VALUE

3.6.1 Performance Monitoring and Measurement - As per 2018 – 21 Service Plan

3.6.2 Trends and Comparisons - As per 2018 – 21 Service Plan

3.6.3 Public Performance Reporting - As per 2018 – 21 Service Plan

3.6.4 Stakeholder Consultation - As per 2018 – 21 Service Plan

3.6.5 Customer Complaints - As per 2018 – 21 Service Plan

3.7 EQUAL OPPORTUNITIES

3.7.1 Encouraging Equal Opportunities and Ensuring Compliance - As per 2018 – 21 Service Plan

3.7.2. Policy Review Timetable - As per 2018 – 21 Service Plan

3.7.3 Equalities Reporting to be summarised - As per 2018 – 21 Service Plan

3.7.4 Promotion and Training - As per 2018 – 21 Service Plan

3.8 STAFFING AND PERSONNEL MATTERS

3.8.1 Development and Review of Personnel Policies - As per 2018 – 21 Service Plan

3.8.2 Training and Development Policy - As per 2018 – 21 Service Plan

3.8.3 Co-operation with Renfrewshire Council - As per 2018 – 21 Service Plan

3.8.4 Health and Safety Policy - As per 2018 – 21 Service Plan

3.9 FINANCE AND BUDGETING

3.9.1 Financial Regulations and Standing Orders - As per 2018 – 21 Service Plan

3.9.2 Budget Preparation - As per 2018 – 21 Service Plan

3.9.3 Financial Procedures - As per 2018 – 21 Service Plan

3.9.4 Training - As per 2018 – 21 Service Plan

3.9.5 Financial Monitoring Reports - As per 2018 – 21 Service Plan

3.9.6 Annual Accounts - As per 2018 – 21 Service Plan

3.9.7 Payroll Checks - As per 2018 – 21 Service Plan

3.10 INFORMATION TECHNOLOGY

3.10.1 Planning Forum - As per 2018 – 21 Service Plan

3.10.2 Business Systems Support - As per 2018 – 21 Service Plan

3.10.3 Public Services Network (PSN) - As per 2018 – 21 Service Plan

3.10.4 Asset Refresh - As per 2018 – 21 Service Plan

3.10.5 Assessors 'Progress' System - As per 2018 – 21 Service Plan

3.10.6 Satellite Systems - As per 2018 – 21 Service Plan

3.10.7 Assessors Portal Project - As per 2018 – 21 Service Plan

3.10.8 Web Site - As per 2018 – 21 Service Plan

3.11 DATA PROTECTION - As per 2018 – 21 Service Plan

3.12 FREEDOM OF INFORMATION

3.12.1 Freedom of Information Policy - As per 2018 – 21 Service Plan

3.12.2 Freedom of Information functionality - As per 2018 – 21 Service Plan

3.12.3 Publication Scheme and Guide to Information - As per 2018 – 21 Service Plan

3.12.4 Freedom of Information Procedures - As per 2018 – 21 Service Plan

3.12.5 Codes of Practice - As per 2018 – 21 Service Plan

3.13 KEY PARTNERSHIPS

3.13.1 Support Services – Renfrewshire Council - As per 2018 – 21 Service Plan

3.13.2 Constituent Councils - Recipients of Operational Outputs - As per 2018 – 21 Service Plan

3.13.3 Scottish Assessors Association - As per 2018 – 21 Service Plan

3.13.4 Scottish Assessors Association Partners - As per 2018 – 21 Service Plan

3.13.5 Association of Electoral Administrators - As per 2018 – 21 Service Plan

3.13.6 The Electoral Commission - As per 2018 – 21 Service Plan

3.13.7 External Suppliers

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Liaison with canvass form printing and mailing contractor	3,7,9,10,11,13,14	PAO,	As required
(b)	Invite Tender Bids for printing of canvass stationery, printing and mailing	3,10,11,12,13	PAO	As per agreed contract
(c)	Meetings/Liaison with I Mail Services	3,6,7,10,11,13	PAO,	As required
(d)	Meetings/Liaison with suppliers of fixtures and fittings, including photocopier, water supplies etc	7,11,13	PAO	As required
(e)	Liaise with Laserfiche Account Manager	3,6,7,8,9,10,11,13	Assistant Assessors/ IT Team	Ongoing/As Required
(f)	Liaise with Democracy Counts Account Manager	3,7,9,10,11,12,13,14	PAO	Ongoing/As Required

3.14 RECORDS MANAGEMENT - As per 2018 – 21 Service Plan

3.15 MISCELLANEOUS

3.15.1 Consultations - As per 2018 – 21 Service Plan

3.15.2 Local Authority and Electoral Boundary Changes - As per 2018 – 21 Service Plan

3.15.3 Corporate Address Gazetteers

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Attend and participate in Corporate Address Gazetteer Team Meetings	7,8,9,11,13	Assessor	As timetabled
(b)	Continue to maintain data, cleanse and match data, to receive and utilise outputs from Corporate Address Gazetteers/One Scotland Gazetteer	7,8,9,11,13	IT Manager	Weekly
(c)	Amend System to provide BS7666 compliant outputs to billing systems of constituent Councils	7,8,9,11,13	Assessor	See Project Plans of constituent Councils
(d)	Continually review Business Processes to facilitate use of CAG data and contribute to the maintenance procedures of CAGs	8,9,11,13	Management Team	To align with CAG implementation

RENFREWSHIRE VALUATION JOINT BOARD

ASSESSOR AND ELECTORAL REGISTRATION OFFICER **SERVICE PLAN APRIL 2018 - APRIL 2021**

PART FOUR **PERFORMANCE MANAGEMENT**

The following section sets out the statutory framework governing the core duties, services and areas of activity of the Valuation Joint Board, along with the approach to performance planning, establishment of standard, target setting, performance monitoring and performance reporting related to these tasks.

1.1 THE VALUATION ROLL - As per 2018 – 21 Service Plan

1.2 THE (COUNCIL TAX) VALUATION LIST As per 2018 – 21 Service Plan

1.3 REGISTER OF ELECTORS - As per 2018 – 21 Service Plan



Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board

Meeting on: 29th May 2020

Subject: Performance Report

Author: Assistant Assessor & Electoral Registration Officer

1.0 Introduction

This quarter's performance report provides an update to the ongoing reporting of performance and is intended to keep members informed of current performance and workload issues facing the Board. As this is the first report following the end of the financial year, the statistics for Valuation Roll and Council Tax look at the entire year from April 2019 to March 2020.

A summarised report designed for publication on the internet is appended and the Board's approval to publish is recommended.

2.0 Council Tax

The main work involved in Council Tax at the moment remains the addition of new houses to the Valuation List and the deletion of demolished houses. I include a summary of new additions to the Council Tax List for information.

2.1 Time taken to enter new houses into the Valuation (Council Tax) List

Period 1st April 2019 to 31st March 2020

Council Area	No. Added	Within 3 months	%age of total added	Between 3 and 6 months	%age of total added	Added within 6 months	More than 6 months	%age of total added
Renfrewshire	878	858	97.72%	18	2.05%	876	2	0.23%
East Renfrewshire	427	412	96.49%	12	2.81%	424	3	0.70%
Inverclyde	158	151	95.57%	4	2.53%	155	3	1.90%
RVJB totals	1463	1421	97.13%	34	2.32%	1455	8	0.55%

This performance exceeded our target of 95% within three months and only missed our target of 99.50% within 6 months by 0.05% with our key performance indicators showing 97.13% and 99.45% respectively.

The number of new houses added to the Council Tax List in the past 3 years were:

2017/18	1,212
2018/19	1,344
2019/20	1,463

This year's figure is slightly higher than the long-term norm where around 1200 to 1300 houses per annum had been added to the Council Tax List.

In the period from 1st April 2019 to 31st March 2020, the average number of days taken to add a house was as follows:

Council Area	No. Added	Average No. of Days
Renfrewshire	878	23.05
East Renfrewshire	427	36.49
Inverclyde	158	27.54
RVJB Totals	1463	27.46

This measure is within our target of 38 days.

2.2 Information on Deletions from the Council Tax List

The main reasons for deleting a property from the valuation list would be where the property is demolished, where a house is now being used for non-domestic purposes or where two or more houses are combined to form one house.

2.2.1 Number of Deletions from the Valuation (Council Tax) List between 1st April and 31st March during 2018/19 and 2019/20

Council Area	No. Deleted 2018/19	No. Deleted 2019/20
Renfrewshire	183	62
East Renfrewshire	27	22
Inverclyde	151	81
RVJB Total	361	165

3.0 Non-domestic Valuation

One of the main areas of work in non-domestic valuation over the last year was the maintenance of the Valuation Roll. I include a summary below outlining the number of amendments undertaken for information.

3.1 Time taken to make statutory amendments to the Valuation Roll (excluding appeal settlements and amendments to prescribed entries)

Period 1st April 2019 to 31st March 2020

Council Area	No. of Alt'ns	Within 3 months	%age of total added	Between 3 and 6 months	%age of total added	Added within 6 months	More than 6 months	%age of total added
Renfrewshire	366	290	79.23%	42	11.48%	332	34	9.29%
East Renfrewshire	107	88	82.25%	13	12.15%	101	6	5.60%
Inverclyde	113	91	80.53%	10	8.85%	101	12	10.62%
RVJB totals	586	469	80.04%	65	11.09%	534	52	8.87%

The above alterations to the Valuation Roll are value changes only and do not reflect alterations where overall value is unchanged, changes to occupancy details or other administrative changes.

The performance target of 80% to be actioned within 3 months has been met but unfortunately the target of 95% within 6 months has not been met with our key performance indicators showing 80.04% and 91.13% respectively. This can partly be explained by staff being heavily involved with disposing of the 2017 Revaluation Appeals. As at the 31st March 2020, the valuation team have disposed of 89.41% of the 3542 subjects with 2017 Revaluation Appeals. Disposing of non-domestic appeals is very resource intensive, especially when we believe a case is proceeding to a hearing with the preparatory work being fundamental to ensure the appeal is defended correctly and the expert witness afforded the time to investigate all aspects of the case.

In addition, in this report's time period, there have been three long-term absences of experienced staff members which have resulted in a combined total of 143 working days lost in the financial year 19/20. The valuation team also lost 2 experienced, qualified members of staff in this time period and despite two recruitment drives for chartered surveyors, the vacancies have not been filled. The long-term absences combined with the loss of 2 experienced chartered surveyors has had an impact on delivering services to our stakeholders.

4.0 General Conclusions

The performance targets for statutory amendments to both the Valuation List for Council Tax and Valuation Roll within 3 months were met but unfortunately the targets within 6 months for both functions were not met. Although the 6-month target for Council Tax was only narrowly missed, the Senior Management Team (SMT) are concerned that with the existing core vacancies and the increase in demand on our already limited resources that the high-performance targets currently in place are unsustainable. Furthermore, given the restrictions to service during the Covid-19 lockdown it is considered prudent to re assess these targets in the short term.

5.0 Performance Targets – 2020/21

The ongoing Coronavirus pandemic has and will continue to have a severe impact on the working practices of Renfrewshire Valuation Joint Board. As a result of the First Minister's guidance regarding mitigating the spread of the virus, the Board's office was closed on 23rd March 2020 and home working facilitated. Service delivery for all 3 functions of the Board has continued and staff have overcome barriers to ensure stakeholders received a service albeit with limitations due to several of our working practices being restricted by government guidance in these extraordinary circumstances.

In addition to the radical change from office-based working to home working for all members of staff, the Board received over 3,000 Non-Domestic Running Roll appeals, lodged as a result of the Coronavirus pandemic. The appeals lodged prior to the 31st March 2020, have a statutory disposal date of one year from receipt of appeal. During this time period, staff must dispose of the remaining 2017 Revaluation Appeals, prepare for the 2022 Non-Domestic Revaluation and maintain the Valuation List for Council Tax and the Valuation Roll for all 3 constituent authorities. The impact of not being able to recruit qualified staff in 2019/20 despite 2 recruitment drives was already going to lead to a high demand on our existing staff, without the additional demand from the Running Roll appeals lodged as a result of the pandemic.

As a result of the concerns felt by the SMT on both the demands placed on staff and resources, the performance targets have been reviewed for Council Tax and Non-Domestic Valuation. The SMT propose to reduce the 19/20 targets for the 20/21 financial year to 95% within 3 months and 97% within 6 months for Council Tax. For Non-Domestic Valuation, the performance targets will be 80% within 3 months and 90% within 6 months.

For your ease of reference please see the table below with the KPIs proposed for 20/21.

Amendments Periods	Within Time	Valuation List for Council Tax	Non-Domestic
0-3 Months		95%	80%
Between 3 and 6 Months		2%	10%
More than 6 Months		3%	10%

The above performance targets may require to be reviewed further as the effects of the ongoing Coronavirus pandemic become known in terms of how it will impact on our working practices and the way in which we deliver our services to stakeholders.

6.0 Recommendations

- i. The Board note the contents of this report.
- ii. The Board approve the performance targets for financial year 2020/21.
- iii. The Board authorise publication of the attached summary report.

Lindsey Hendry
Assistant Assessor & ERO
13th May 2020

For further information please contact Lindsey Hendry at 0141-618-5927 or via email at lindsey.hendry@renfrewshire-vjb.gov.uk

Renfrewshire Valuation Joint Board



Summary of Performance Returns

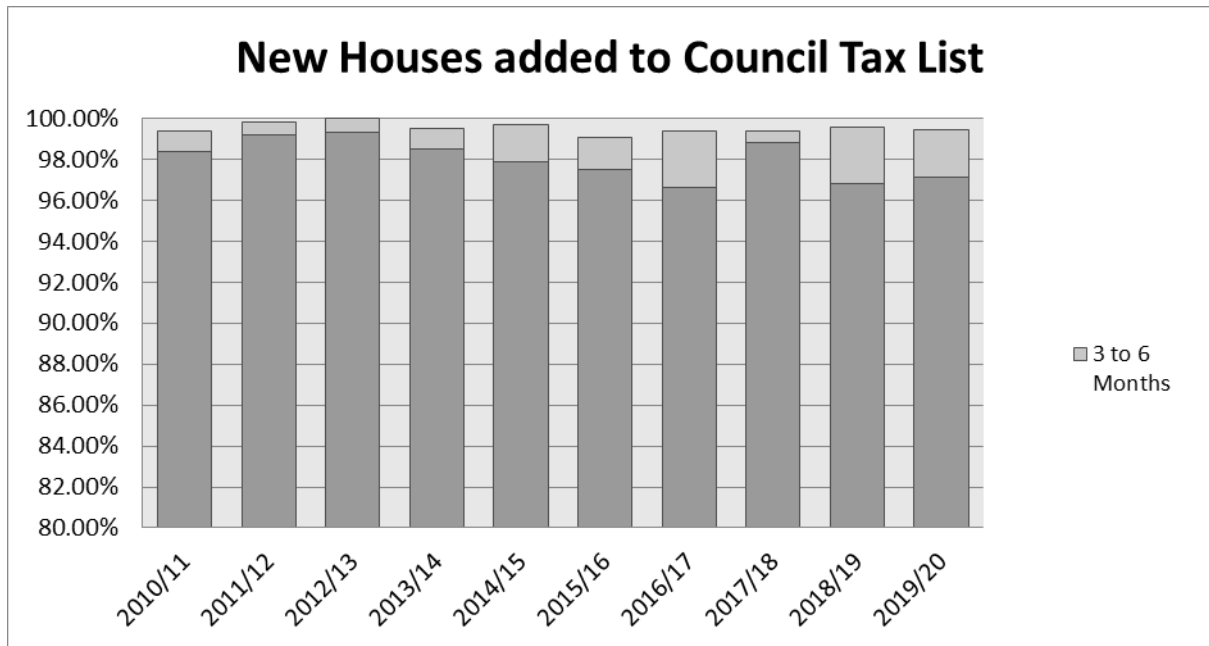
2010/11 – 2019/20

The Following data and charts summarise the Assessor's performance in relation to targets set over the past 10 years for alterations and amendments to the Council Tax List and the Valuation Roll.

1.0 Addition of New Houses to the Council Tax List

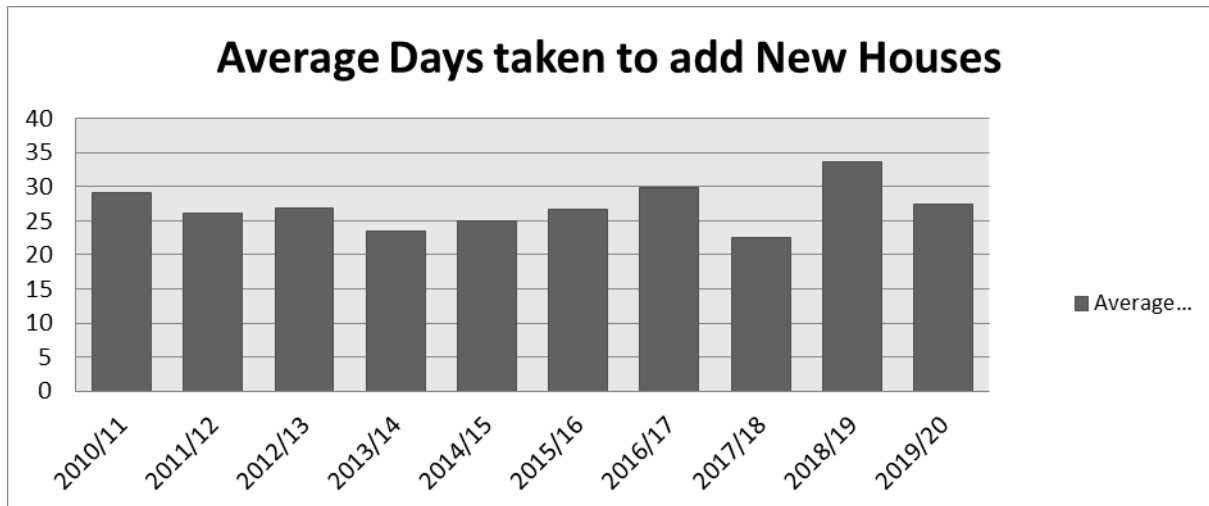
The main, ongoing work in relation to Council Tax is the addition of new houses to the Council Tax List. This year the number of houses added to the Council Tax List is slightly higher than the number added in 2018/19. Our performance exceeded our target of 95% within 3 months and only narrowly missed our target of 99.5% within 6 months.

Council Tax - New Houses Added										
	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
Achievement										
Within 3 Months	98.40%	99.20%	99.30%	98.53%	97.89%	97.51%	96.60%	98.84%	96.81%	97.13%
Between 3-6 Months	1.00%	0.60%	0.70%	0.98%	1.79%	1.53%	2.78%	0.54%	2.75%	2.32%
Within 6 Months	99.40%	99.80%	100.00%	99.51%	99.68%	99.04%	99.38%	99.38%	99.56%	99.45%
Over 6 Months	0.60%	0.20%	0.00%	0.49%	0.32%	0.96%	0.62%	0.25%	0.25%	0.55%
Target										
Within 3 Months	95.00%	95.00%	95.00%	95.00%	95.00%	95.00%	95.00%	95.00%	95.00%	95.00%
Within 6 Months	99.00%	99.50%	99.50%	99.50%	99.50%	99.50%	99.50%	99.50%	99.50%	99.50%



The Assessor also measures the average number of days taken to add a new house. The table below shows the average number of days between the effective date of change to the Council Tax List and the date of issue of a Council Tax Notice.

Council Tax - New Houses Added Average No. of Days									
2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
29.16	26.18	26.9	23.48	24.90	26.68	29.85	22.47	33.62	27.46

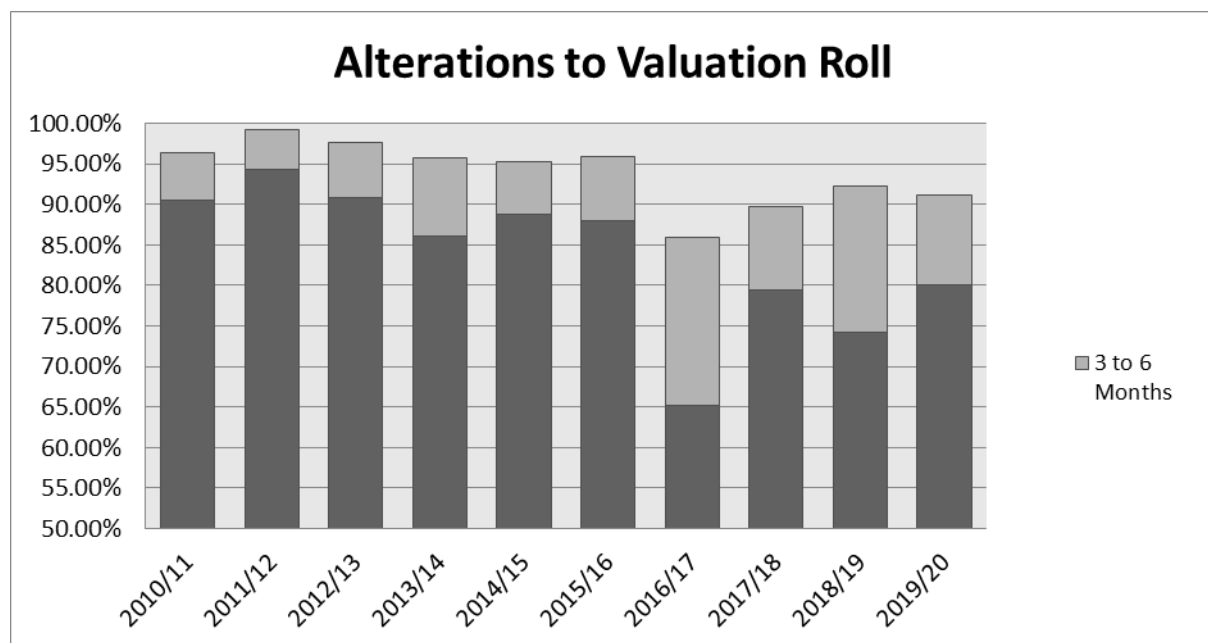


The average number of days taken to add a new house has continued to remain below the target set of 38 days throughout the 11 years that this measure has been in place.

2.0 Amendments to the Valuation Roll.

The following table provides a summary of how long it has taken to amend the Valuation Roll following changes to Lands and Heritages (excluding appeal settlements and changes to prescribed entries).

Non Domestic Alterations to the Valuation Roll										
	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
Achievement										
Within 3 Months	90.60%	94.40%	90.90%	86.02%	88.77%	87.92%	65.21%	79.45%	74.21%	80.04%
3-6 Months	5.80%	4.80%	6.80%	9.76%	6.44%	8.06%	20.75%	10.28%	18.04%	11.09%
Within 6 Months	96.40%	99.20%	97.70%	95.78%	95.21%	95.98%	85.96%	89.73%	92.25%	91.13%
Over 6 Months	3.60%	0.80%	2.30%	4.21%	4.79%	4.02%	14.04%	10.27%	7.75%	8.87%
Target										
Within 3 Months	80.00%	80.00%	80.00%	80.00%	80.00%	80.00%	80.00%	80.00%	80.00%	80.00%
Within 6 Months	95.00%	95.00%	95.00%	95.00%	95.00%	95.00%	95.00%	95.00%	95.00%	95.00%



The performance levels for 2019/20 have met the target of 80% within 3 months but unfortunately did not meet the target of 95% within 6 months. This can be partly explained by staff being heavily involved with the disposal of the 2017 Revaluation Appeals. As at the 31st March 2020, staff had disposed of 89.41% of the 3542 subjects with 2017 Revaluation Appeals. In addition, within the valuation team, there have been three long term absences resulting in the loss of 143 working days as well as two experienced, qualified staff members leaving the service. This has had an impact on service delivery for our stakeholders.

Lindsey Hendry Assistant Assessor & ERO



Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board

Meeting on: 29th May 2020

Subject: Non-Domestic Appeals

Author: Assistant Assessor & Electoral Registration Officer

Introduction

The purpose of this report is to brief members on the appeal process and report progress not only on disposal of Revaluation appeals, but the disposal of Running Roll Appeals received since the 2017 Revaluation.

1. Background

A 5-yearly Revaluation process was introduced by the Valuation and Rating (Scotland) Act 1956. The previous revaluation was carried out as at 1st April 2010, the Revaluation due at 2015 was postponed by two years, therefore it has been seven years since the last revaluation. The 2017 Revaluation required the Assessor to value or revalue all of the lands and heritages in his valuation area. These valuations are totally fresh and need bear no relation to the value applied in the preceding 7 years.

The process involves the collection and analysis of rental, building cost and turnover data to establish the new levels of value to be applied to the various types of subject. These valuations are then updated, the new valuation roll is published, and all interested parties notified. This process is founded on continuous processes but the bulk of the work in relation to the Revaluation is carried out in the 2 years preceding the date of the Revaluation.

2. Right of Appeal

The Revaluation brings with it a fresh right of appeal. This right of appeal has to be exercised within a six-month period starting on the 1st April in the year of the Revaluation or within six months of the date of issue of the Valuation Notice, whichever is later.

Any person to whom the Assessor has issued a Revaluation Notice is entitled to appeal. In practice this means the Proprietor, the Tenant or the Occupier of the property.

These appeals must be disposed of within time limits prescribed in a Timetable Order. This currently states by the end of the third year following the revaluation; in this case, 31st December 2020.

3. Negotiation of Appeals

Following citation of an appeal, it is normal practice for a member of the Assessor's staff to enter into negotiation with the appellant or the appellant's agent. In the majority of cases, these discussions will result in a settlement of the appeal without any need to present the appeal to the Valuation Appeal Committee; this settlement will be a withdrawal of the appeal by the appellant or an adjustment to the value by the Assessor.

If, however, the parties cannot reach agreement, the appeal will be presented to the Valuation Appeal Committee. In the normal course of events, a senior member of the Assessor's staff will lead the case, however depending on the complexity and legal arguments involved, it may require that Counsel is employed to lead the case for the Assessor. In all cases one or more members of the Assessor's staff will require to give evidence as an expert witness.

4. Local Valuation Appeal Committee

The Appeal Committee is drawn from the Renfrewshire Valuation Appeal Panel. The members of the Panel are appointed by the Sheriff Principal. They are all unpaid, are completely independent of the Assessor and the local councils and have no prior knowledge of any case listed for hearing.

In the case of highly complex appeals, either party has the right to request that the appeal is referred to the Lands Tribunal for Scotland. Referral is not undertaken lightly as it involves a considerable amount of preparatory work by several members of staff and may involve several days of examination, cross-examination and submissions in front of a High Court Judge and a Lay Expert.

In all appeals, either party may appeal the decision of the Appeal Panel or Lands Tribunal. This appeal will be heard by the Lands Valuation Appeal Court (The Court of Session).

It was reported at the last meeting in February that the current Secretary to the Valuation Appeal Panel had informed the Assessor that he has notified the Sheriff Principal of his intention to resign from the post. I can confirm that the position was advertised in March, prior to the Government's advice on lock down due to the Coronavirus, however, there has been no update regarding a replacement for this post to date.

5. Revaluation Appeals

As members will be aware, the Revaluation brings with it a fresh right of appeal and traditionally results in a large influx of appeals. This Revaluation is no different with an increase of 6% on the number of 2010 Revaluation appeals. The total number of Revaluation Appeals received for 2017 is 3,832, which relates to 3,542 subjects with a cumulative value of £324,294,785.

A number of statistical extracts have been compiled to show the Revaluation Appeals received in 2017 and the subsequent running roll appeals. These have been shown by category type and map the categories used by the Scottish Executive; see Appendix 1. The 20 categories divide subjects into easily understood groupings such as Retail, Offices, Industrials, Health, Education and Hotels.

Category 11, titled "Public Service" includes subjects such as the Airport, Bus Station, Court House, Fire Station, Military Establishment, Police Station and Waste Water Treatment Works.

Category 17, titled "Others" includes subjects such as Car Parks, Car Spaces, Ground, Kennels, Livestock Auction Marts, Premises Under Reconstruction, Stables, Water Rights and Weighbridges.

Following a Revaluation, new values will generally remain unchanged until the next Revaluation; unless the property is altered, or other changes take place. New properties will be added to the Roll as they become capable of occupation and entries for demolished buildings will be deleted.

However, a Running Roll appeal can be lodged by a ratepayer or their agent on the grounds that there has been a Material Change of Circumstances which has affected the value of the property or on the basis of an error in the valuation at any time.

6. The disposal of 2017 Revaluation Appeals

A number of statistical extracts have been compiled to show the 2017 Revaluation Appeals. These have been shown by the same category type as stated above, see Appendix 1.

As the Board is aware, the Assessor for Renfrewshire Valuation Joint Board is the “Designated Assessor” for fixed line Telecommunications subjects which are included at line 20 in the tables.

All the Revaluation appeals MUST be cited for a local Valuation Appeal Committee hearing and disposed of by 31st December 2020.

The disposal of the Revaluation appeals began with the first local Valuation Appeal Committee hearing on 10th May 2018 followed by scheduled hearings from then to present date. Since last reporting there had been hearings scheduled for the 27th February, the 26th of March and the 14th May. However, the Secretary to the Valuation Appeal Committee confirmed to the Assessor that due to the current Coronavirus crises, both hearings scheduled for March and May would be postponed to a later date. Exactly when or how future hearings will take place has still to be determined. The consequence of this decision is that there are 22 appeals outstanding from the March hearing and 202 appeals outstanding from the May hearing that ordinarily would have been completed by now.

At present, as dictated by the U.K. and Scottish Governments, our office has been closed with staff working remotely since the announcement on the 23rd March. Where possible, valuation staff have continued to try and bring the outstanding appeals cited for the above hearings to a conclusion. This of course has been dependent on the communication capabilities of appellants or their agents which in many instances has not been feasible. A further complication relates to the fact that in order to resolve some appeals, a physical inspection of the premises concerned may be required which, due to the current restrictions, is unable to take place.

The statistics provided within this report continue to relate to all revaluation appeals processed over the last quarter up to the 31st March 2020.

As at 31st March we have disposed of 3167 appeals which equates to 89.41% of the number of subjects under appeal. This figure is less than was anticipated in my last report due to the unexpected cancellation of two hearings by the Secretary to the Panel and the current lock down situation.

The numbers currently disposed of can be seen in Appendix 1 which clearly shows progress made for subjects within each of the three Local Authorities together with a total for the Joint Board area.

As outlined above the programming and disposal of the remaining appeals will now be dependent on the lifting of the current lock down restrictions and how and when the Secretary to the Valuation Appeal Panel decides these may best be facilitated. We are fortunate that at this point in time we only have just over 10% of appeals remaining. It is important to note that these still require to be dealt with prior to the current statutory deadline of 31st December 2020.

Many of the appeals which will be cited up to and including December 2020 may generate referral requests to the Lands Tribunal for Scotland. Depending on the complexity of the appeals the Assessor may not object to such referrals. However, where it is felt the appeals

can be dealt with by the Local Valuation Appeal Panel and do not meet the necessary criteria for such a referral, the Assessor will object. In either case, this may involve allocation of additional resources.

7. The disposal of Running Roll Appeals

In addition to the Revaluation appeals, Running Roll appeals have also been programmed into hearings and disposed of in line with the prescribed statutory timetable. Unlike the revaluation appeals which is a known quantity, running roll appeals are a moving target as ratepayers and their agents can lodge this type of appeal at least once in any one financial year. Therefore, whilst the revaluation appeals have steadily and progressively reduced throughout the quinquennium, the number of running roll appeals outstanding has fluctuated depending on numbers received and disposed of throughout this period of time.

Since the last report to the Board in February, we have disposed of an additional 75 Running roll appeals increasing the number dealt with from 479 to 554 these are in addition to the Revaluation appeals outlined above.

I also outlined that the number of additional running roll appeals that we had received between reports was 49 bringing the total number received to 812. I must bring to the Boards attention that as a result of the Coronavirus pandemic and the situation facing many businesses, the number of running roll appeals received since February has exponentially increased. In particular, since the Prime Minister's announcement on the 23rd March up to the 31st March we have received an additional 2,704 material change appeals. This increases the total number received up to the 31st March to 3,516. In addition, there are approximately 380 appeals that have been received after 01/04/2020 that are also currently in the process of being logged.

An increase of this magnitude will of course have significant resource implications for the coming year given that the disposal date for all 2,704 appeals received prior to the 01/04/2020 will require to be dealt with within 12 months from the date of their receipt, in other words before the end of March next year. This is an unprecedented number of appeals that will require to be disposed of within such a short timeframe at the same time as trying to deliver the 2022 Revaluation while working under lock down conditions if these remain in place.

The disposal of appeals is a major component of the work undertaken by the Assessor's valuation staff. These appeals will not only significantly impact on staff's workload over the coming months but will involve increased costs for citations and VAC hearings. The workload placed on each member of staff is further increased due to the fact that RVJB has had a number of qualified valuation staff leave over the last year and to date, despite two recruitment drives, we have been unable to replace them.

This type of work can be stressful for staff due to the strict legislative timetables and the adversarial nature of the negotiations and it is anticipated that this may increase as a result of the additional pressure the current lock down regime brings to working practices. I am confident however that staff will continue to deal with these matters with fairness, courtesy, commitment, and professionalism.

Given the large number of running roll appeals received, there will be additional Appendices produced similar to that provided for revaluation appeals outlining the category of subject and specific numbers of appeals for each category by the next scheduled Board meeting in September. Unfortunately, this has been unable to be produced in time for the May Board Meeting.

I would like to express thanks to all members of staff who, despite working remotely, have managed to log such a tsunami of appeals in preparation for the work to begin discussing them over the coming months.

8. Disposal of Other Outstanding Appeals

As outlined previously, if a case is considered highly complex it may be necessary for it to be referred to the Lands Tribunal for Scotland. At present there are a number of subjects that have cases from both the 2005 and 2010 Revaluations that have been referred to the Lands Tribunal, the bulk of which relate to mobile or complex fixed line telecommunication subjects. Negotiations are currently on-going with the relevant agents and it is hoped that agreement will be reached over the coming months without the need for any cases proceeding to formal hearings. The number of appeals referred to the Lands Tribunal currently outstanding are as follows:

6 appeals remain outstanding from 2005 Revaluation in relation to 5 subjects

24 appeals remain outstanding from 2010 Revaluation in relation to 12 subjects

Conclusion:

The disposal of appeals is a major component of the work undertaken by the Assessor's valuation staff. It is work that can be stressful due to the strict legislative timetables and the adversarial nature of the negotiations. The unexpected results of the current pandemic have resulted in VAC hearings scheduled during the Spring diet requiring to be cancelled. The effect of which will condense our disposal timetable and will bring some pressure on meeting the statutory disposal date for revaluation appeals by the 31st December 2020. However, given we only have 10% of these remaining I am confident that this will be achieved. The bigger challenge facing us is the additional number of Running Roll appeals received recently together with the short statutory deadline for their disposal. This will require careful planning of resources in order to meet their statutory disposal date while concurrently delivering the 2022 Revaluation. I am sure this challenge will be met with the usual commitment and professionalism shown by the staff in previous difficult times.

It is hoped this gives an insight into the background of the appeal process and progress of revaluation and running roll appeals disposal to date.

Recommendations

- i. The Board notes the contents of this report.

Jacqueline Murgatroyd
Assistant Assessor and ERO
12th May 2020

For further information please contact Jacqueline Murgatroyd by email at jackie.murgatroyd@renfrewshire-vjb.gov.uk.

APPENDIX 1

RVJB Revaluation 2017 – Appeals (By number of subjects under appeal as at 31/03/2020 – **RENFREWSHIRE**)

Category	Number Received	RV under Appeal	Disposed	Original RV	Adj RV	Number O/S	Appeal RV O/S	% O/S
1 Retail	528	£ 63,147,350	509	£ 50,221,350	£ 46,977,250	19	£ 12,926,000	3.60%
2 Public House	67	£ 2,482,000	67	£ 2,482,000	£ 2,198,900	0	£ -	0.00%
3 Office including Banks	526	£ 13,448,400	468	£ 12,745,650	£ 12,012,100	58	£ 702,750	11.03%
4 Hotel Etc	18	£ 6,229,500	18	£ 6,229,500	£ 5,212,500	0	£ -	0.00%
5 Industrial	443	£ 30,604,205	442	£ 29,904,205	£ 28,541,155	1	£ 700,000	0.23%
6 Leisure	46	£ 5,977,950	23	£ 1,133,450	£ 928,450	23	£ 4,844,500	50.00%
7 Garages and Petrol Stations	19	£ 1,003,500	19	£ 1,003,500	£ 912,000	0	£ -	0.00%
8 Cultural	37	£ 1,326,150	32	£ 1,124,900	£ 937,150	5	£ 201,250	13.51%
9 Sporting Subjects	3	£ 136,000	0	£ -	£ -	3	£ 136,000	100.00%
10 Education and Training	76	£ 13,701,350	22	£ 5,833,750	£ 5,386,000	54	£ 7,867,600	71.05%
11 Public Service Subjects	89	£ 5,590,000	63	£ 2,329,700	£ 2,131,950	26	£ 3,260,300	29.21%
12 Communications (Non Formula)	5	£ 9,200	2	£ 8,900	£ 8,900	3	£ 300	60.00%
13 Quarries Mines etc	1	£ 21,500	1	£ 21,500	£ 21,500	0	£ -	0.00%
14 Petrochemical	2	£ 239,000	2	£ 239,000	£ 229,000	0	£ -	0.00%
15 Religious	11	£ 127,600	11	£ 127,600	£ 124,400	0	£ -	0.00%
16 Health Medical	22	£ 4,890,200	14	£ 4,275,450	£ 3,932,350	8	£ 614,750	36.36%
17 Other	185	£ 3,020,970	185	£ 3,020,970	£ 1,551,930	0	£ -	0.00%
18 Care Facilities	18	£ 1,308,850	1	£ 25,000	£ 25,000	17	£ 1,283,850	94.44%
19 Advertising	38	£ 121,140	38	£ 121,140	£ 102,340	0	£ -	0.00%
20 Undertakings / Fixed Line	16	£ 100,261,800	6	£ 92,495,800	£ 67,893,200	10	£ 7,766,000	62.50%
	2,150	£ 253,646,665	1,923	£ 213,343,365	£ 179,126,075	227	£ 40,303,300	10.56%

RVJB Revaluation 2017 – Appeals (By number of subjects under appeal as at 31/03/2020 – **EAST RENFREWSHIRE**

Category	Number Received	RV under Appeal	Disposed	Original RV	Adj RV	Number O/S	Appeal RV O/S	% O/S
1 Retail	180	£ 11,304,000	171	£ 5,271,000	£ 4,993,550	9	£ 6,033,000	5.00%
2 Public House	12	£ 963,750	12	£ 963,750	£ 844,650	0	£ -	0.00%
3 Office including Banks	118	£ 2,330,950	89	£ 1,514,900	£ 1,314,250	29	£ 816,050	24.58%
4 Hotel Etc	5	£ 635,000	5	£ 635,000	£ 554,000	0	£ -	0.00%
5 Industrial	85	£ 1,175,105	85	£ 1,175,105	£ 1,154,855	0	£ -	0.00%
6 Leisure	13	£ 2,248,000	3	£ 119,500	£ 119,500	10	£ 2,128,500	76.92%
7 Garages and Petrol Stations	8	£ 205,850	8	£ 205,850	£ 190,400	0	£ -	0.00%
8 Cultural	14	£ 432,200	14	£ 432,200	£ 319,550	0	£ -	0.00%
9 Sporting Subjects	0	£ -	0	£ -	£ -	0	£ -	0.00%
10 Education and Training	31	£ 6,885,000	28	£ 6,739,000	£ 6,408,500	3	£ 146,000	9.68%
11 Public Service Subjects	36	£ 1,319,940	29	£ 1,018,140	£ 958,140	7	£ 301,800	19.44%
12 Communications (Non Formula)	1	£ 100	0	£ -	£ -	1	£ 100	100.00%
13 Quarries Mines etc	1	£ 60,000	1	£ 60,000	£ 60,000	0	£ -	0.00%
14 Petrochemical	0	£ -	0	£ -	£ -	0	£ -	0.00%
15 Religious	4	£ 11,700	4	£ 11,700	£ 11,700	0	£ -	0.00%
16 Health Medical	7	£ 919,900	4	£ 79,900	£ 44,000	3	£ 840,000	42.86%
17 Other	22	£ 108,950	22	£ 108,950	£ 101,850	0	£ -	0.00%
18 Care Facilities	5	£ 486,000	2	£ 95,000	£ 95,000	3	£ 391,000	60.00%
19 Advertising	13	£ 55,100	12	£ 38,900	£ 32,150	1	£ 16,200	7.69%
20 Undertakings / Fixed Line	8	£ 1,167,200	2	£ 300,000	£ 192,100	6	£ 867,200	75.00%
	563	£ 30,308,745	491	£ 18,768,895	£ 17,394,195	72	£ 11,539,850	12.79%

RVJB Revaluation 2017 – Appeals (By number of subjects under appeal as at 31/03/2020 – **INVERCLYDE**

Category	Number Received	RV under Appeal	Disposed	Original RV	Adj RV	Number O/S	Appeal RV O/S	% O/S
1 Retail	245	£ 12,093,100	238	£ 6,083,100	£ 5,491,250	7	£ 6,010,000	2.86%
2 Public House	28	£ 1,147,500	28	£ 1,147,500	£ 1,014,900	0	£ -	0.00%
3 Office including Banks	171	£ 5,767,375	154	£ 5,082,950	£ 4,978,750	17	£ 684,425	9.94%
4 Hotel Etc	2	£ 171,500	2	£ 171,500	£ 170,000	0	£ -	0.00%
5 Industrial	153	£ 3,917,550	152	£ 3,732,550	£ 3,616,150	1	£ 185,000	0.65%
6 Leisure	25	£ 1,812,500	15	£ 497,300	£ 377,800	10	£ 1,315,200	40.00%
7 Garages and Petrol Stations	15	£ 451,300	15	£ 451,300	£ 445,300	0	£ -	0.00%
8 Cultural	16	£ 519,700	14	£ 481,400	£ 429,800	2	£ 38,300	12.50%
9 Sporting Subjects	0	£ -	0	£ -	£ -	0	£ -	0.00%
10 Education and Training	34	£ 7,564,550	28	£ 6,571,300	£ 6,289,800	6	£ 993,250	17.65%
11 Public Service Subjects	61	£ 2,763,800	47	£ 1,102,300	£ 1,026,700	14	£ 1,661,500	22.95%
12 Communications (Non Formula)	0	£ -	0	£ -	£ -	0	£ -	0.00%
13 Quarries Mines etc	0	£ -	0	£ -	£ -	0	£ -	0.00%
14 Petrochemical	0	£ -	0	£ -	£ -	0	£ -	0.00%
15 Religious	2	£ 57,400	2	£ 57,400	£ 57,400	0	£ -	0.00%
16 Health Medical	11	£ 2,886,550	6	£ 2,470,050	£ 2,410,050	5	£ 416,500	45.45%
17 Other	41	£ 261,000	41	£ 261,000	£ 222,250	0	£ -	0.00%
18 Care Facilities	9	£ 264,600	0	£ -	£ -	9	£ 264,600	100.00%
19 Advertising	7	£ 23,750	7	£ 23,750	£ 17,950	0	£ -	0.00%
20 Undertakings / Fixed Line	9	£ 637,200	4	£ 251,000	£ 191,100	5	£ 386,200	55.56%
	829	£ 40,339,375	753	£ 28,384,400	£ 26,739,200	76	£ 11,954,975	9.17%

RVJB Revaluation 2017 – Appeals (By number of subjects under appeal as at 31/03/2020 – **TOTALS IN JOINT BOARD AREA**

Category	Number Received	RV under Appeal	Disposed	Original RV	Adj RV	Number O/S	Appeal RV O/S	% O/S
1 Retail	953	£ 86,544,450	918	£ 1,575,450	£ 57,462,050	35	£ 24,969,000	3.67%
2 Public House	107	£ 4,593,250	107	£ 4,593,250	£ 4,058,450	0	£ -	0.00%
3 Office including Banks	815	£ 21,546,725	711	£ 9,343,500	£ 18,305,100	104	£ 2,203,225	12.76%
4 Hotel Etc	25	£ 7,036,000	25	£ 7,036,000	£ 5,936,500	0	£ -	0.00%
5 Industrial	681	£ 35,696,860	679	£ 4,811,860	£ 33,312,160	2	£ 885,000	0.29%
6 Leisure	84	£ 10,038,450	41	£ 1,750,250	£ 1,425,750	43	£ 8,288,200	51.19%
7 Garages and Petrol Stations	42	£ 1,660,650	42	£ 1,660,650	£ 1,547,700	0	£ -	0.00%
8 Cultural	67	£ 2,278,050	60	£ 2,038,500	£ 1,686,500	7	£ 239,550	10.45%
9 Sporting Subjects	3	£ 136,000	0	£ -	£ -	3	£ 136,000	100.00%
10 Education and Training	141	£ 28,150,900	78	£ 9,144,050	£ 18,084,300	63	£ 9,006,850	44.68%
11 Public Service Subjects	186	£ 9,673,740	139	£ 4,450,140	£ 4,116,790	47	£ 5,223,600	25.27%
12 Communications (Non Formula)	6	£ 9,300	2	£ 8,900	£ 8,900	4	£ 400	66.67%
13 Quarries Mines etc	2	£ 81,500	2	£ 81,500	£ 81,500	0	£ -	0.00%
14 Petrochemical	2	£ 239,000	2	£ 239,000	£ 229,000	0	£ -	0.00%
15 Religious	17	£ 196,700	17	£ 196,700	£ 193,500	0	£ -	0.00%
16 Health Medical	40	£ 8,696,650	24	£ 6,825,400	£ 6,386,400	16	£ 1,871,250	40.00%
17 Other	248	£ 3,390,920	248	£ 3,390,920	£ 1,876,030	0	£ -	0.00%
18 Care Facilities	32	£ 2,059,450	3	£ 120,000	£ 120,000	29	£ 1,939,450	90.63%
19 Advertising	58	£ 199,990	57	£ 183,790	£ 152,440	1	£ 16,200	1.72%
20 Undertakings / Fixed Line	33	£ 102,066,200	12	£ 3,046,800	£ 68,276,400	21	£ 9,019,400	63.64%
	3,542	£ 324,294,785	3,167	£ 60,496,660	£ 223,259,470	375	£ 63,798,125	10.59%